

2013 Elderly Rental Assistance Program Form 90R and Instructions



Elderly Rental Assistance (ERA) is for low-income people age 58 or older who rent their home. ERA is based on your income, assets, and the amount of rent, fuel, and utilities you paid. The property you rent must be subject to property tax. If the property you rent is exempt from property tax you are not eligible for ERA unless the property owner makes a “payment in lieu of tax” (PILOT). You must file a Form 90R to receive ERA.

You qualify for ERA if *all* the following are true:

- You or your spouse/registered domestic partner (RDP) were age 58 or older on December 31, 2013; **and**
- You and your spouse’s/RDP’s household income was under \$10,000; **and**
- You paid more than 20 percent of your household income for rent, fuel, and utilities (see “Special instructions” on this page); **and**
- The total value of you and your spouse’s/RDP’s household assets is \$25,000 or less (if you or your spouse/RDP are age 65 or older on December 31, there is no limit on the value of household assets); **and**
- You rented an Oregon residence that was subject to property tax or PILOT; **and**
- You lived in Oregon on December 31; **and**
- You didn’t own your residence on December 31 (if you live in a manufactured home, see page 2).

Household income includes all taxable and nontaxable income. See page 2.

Fuel and utilities include the amount you paid in 2013 for lights, water, garbage, sewer, and heating. Do not include food expenses or payments for telephone, cable tv, or internet access.

Household assets include real and personal property described on page 4. See the list on Form 90R.

When do I file Form 90R?

Claim Year	File By	Accepted Until
2013	July 1, 2014	July 1, 2017

Where do I send Form 90R?

ERA CLAIMS
PO Box 14700
Salem OR 97309-0930

When will I get my assistance check?

If you file Form 90R by July 1, 2014, your ERA check will be mailed to you in November. If your Form 90R is filed **after** July 1, your check can’t be issued until November 2015.

Fraudulent claims

Filing a fraudulent Form 90R is against the law. You could be charged with a class C felony. You could be fined up to \$100,000 and serve a jail sentence. You would also be required to pay back twice the amount you received plus interest.

Special instructions

RDP/Defense of Marriage Act (DOMA). At the time this publication was printed, we were waiting for guidance on the impact of the U.S. Supreme Court’s decision regarding the *Defense of Marriage Act* on RDPs in Oregon. For updated information on the impact of that decision and how to file as RDPs, visit our website at www.oregon.gov/dor/personal and select “Registered domestic partners in Oregon” under Taxpayer Tips.

Single. If you were single on December 31, 2013, list only the rent, fuel, and utilities you actually paid. Do not list any amounts paid by anyone else.

Roommates. Each roommate can file for ERA. The amount of assistance is based on the rent, fuel, utilities, household income, and assets of each person. List the names of all renters and the rent, fuel, and utilities you **alone** paid.

Recently married/registered. Did you marry or register your domestic partnership during 2013? If so, you must file jointly. Include the rent, fuel, and utilities paid both separately and together.

Married/RDP—living together. If you were married/RDP and living together on December 31, you must file jointly. The assistance is based on the rent, fuel, utilities, household income, and assets of both people.

Married/RDP—living apart. If you were married/RDP and permanently living apart on December 31, you may file separately. List only the rent, fuel, and utilities **you** paid. File jointly if you are only temporarily living apart.

Deceased persons. You cannot file a Form 90R for a deceased person.

Clergy. Members of the clergy who live in housing provided by the church may be eligible for assistance. You qualify if you paid rent **and the property was subject to Oregon property tax.**

Your minister's rental allowance must be included in household income even if it is not taxable.

Apartment managers. Include only the rent you actually paid on the Form 90R rent schedule. Don't include the value of free rent.

Special living places

The amount of assistance depends on the kind of housing you lived in. **Note: If your residence is exempt from property taxes, you are not eligible to file for ERA** unless the property owners make a PILOT. Contact your landlord if you don't know if your residence is subject to property tax or PILOT.

Partially exempt property. If your residence is partially exempt from property taxes, you are allowed to file an ERA claim based on the percentage that is subject to Oregon property taxes. For example, if the property you rent is 75 percent exempt from property taxes, you may file a claim based on 25 percent of the rent you actually paid.

Manufactured homes. You are allowed to file a claim based on the rent you actually paid for your manufactured home, your land, or both. If you owned both on December 31, you don't qualify for ERA.

Low-income housing. You can file for ERA only on the rent you actually paid. **Note: If your low-income housing is exempt from property taxes, you can't file for ERA unless the owners make a PILOT.**

Nursing home residents. If you lived in a nursing home, you may file for ERA. Nursing home payments include medical care and other expenses, not just rent. Generally, 20 percent of your total payment is considered rent, and 3 percent is considered fuel and utilities.

If you lived in a nursing home on December 31, while your spouse/RDP rented a separate residence, each of you can file a separate Form 90R for assistance. You may file for assistance based on your nursing home rent if it is subject to property tax. Show only your own household income on Form 90R. Your spouse/RDP will file a separate Form 90R.

If you lived in a nursing home on December 31, and your spouse/RDP lived in a home you owned, you may file for assistance based

on your nursing home rent. Show only your own household income on Form 90R. Your spouse/RDP doesn't qualify for ERA.

Retirement/care home or facility. Generally, 60 percent of your total payment is considered rent, and 10 percent is considered fuel and utilities.

Group homes. Generally, 60 percent of your total payment is considered rent, and 10 percent is considered fuel and utilities. **Note:** If your group home is exempt from property taxes, you can't file for ERA.

Boarders. Generally, 60 percent of your room and board payment is considered rent, and 10 percent is considered fuel and utilities.

Renting from relatives. If you pay rent to a relative for the right to occupy the property, you may qualify for ERA. You must have a signed rental agreement and the relative you pay rent to must report the rental income. Keep a copy of the signed agreement along with your rent receipts for your records.

Licensed trailers. If you lived in a licensed travel trailer that's not on the county property tax rolls, and you rented the land, you may file a claim based on the land rent you paid.

You don't qualify for ERA if you lived in:

- Cooperative housing or
- A nonprofit home for the elderly.

Form 90R instructions

Name and address section

Clearly print or type your name, address, Social Security number, and date of birth on Form 90R.

Important—If your address changes before November 2014, notify us. See page 4 for numbers to call.

Date of birth. You or your spouse/RDP must be age 58 or older as of December 31, 2013 to qualify for ERA. **You must enter the date of birth for yourself and your spouse/RDP on Form 90R or your claim may be denied.**

Household income

Household income includes taxable and nontaxable income of both spouses/RDPs living in the same household. It doesn't include your spouse's/RDP's income if you were permanently living apart on December 31. It also doesn't include

income of any other person living with you, except your spouse/RDP.

Use Form 90R lines 1–19 to figure your household income. See pages 4–6 for a household income checklist.

Nonresidents and part-year residents who lived in Oregon on December 31, 2013. Include all taxable and nontaxable income for the **entire** year. Include income from sources inside and outside Oregon.

Line instructions

Instructions are for lines not fully explained on the form.

Note: You must round off cents to the nearest dollar. For example, \$12.49 becomes \$12.

Work and investment income

Fill in the total amount received during the year.

- Interest and dividends.** Fill in your total taxable and nontaxable interest and dividends. Don't include "return of capital" dividends or insurance policy "return of premium" dividends.

Note for lines 3, 4, and 6:

- If you had a net loss, it is limited to \$1,000.
 - Include income from partnerships and S corporations.
 - Do not reduce these items by net operating loss carryovers and carrybacks.
 - Limit the combined total of your depreciation, depletion, and amortization deductions to \$5,000.
- Total gain on property sales.** Fill in your total gain from any property sales: stocks, bonds, land, or other property. If you had a net loss, you can subtract up to \$1,000. Don't include any gain you deferred or excluded from the sale of your house.

Retirement income

For each of the following, fill in the total amount you received during the year.

- Social Security, Supplemental Security Income (SSI), Social Security Disability Insurance (SSDI), and railroad retirement.** Fill in the **total** taxable and nontaxable Social Security, SSI, SSDI, and Railroad Retirement Board benefits you received in 2013. Include Social Security **before** any Medicare premium deductions. Do not include reimbursed medical expenses. Include any amounts you received in

your name from Social Security for the benefit of a minor child.

- Pensions and annuities.** Fill in the total pension and annuity income you received in 2013. **Federal pensions:** Be sure to include your **total** taxable and nontaxable pension income. Don't include your contribution to the plan. Include lump-sum distributions and death benefits.

Other income

- Department of Human Services (DHS) benefits.** Fill in the **total** amount of public assistance you received. Include amounts received from Seniors and People with Disabilities. Also include Temporary Assistance for Needy Families (TANF). You should have received an Assistance Summary statement that shows the amount you received. **Don't include:**

- Special Shelter Allowance portion of TANF.
- Amounts for food stamps or surplus foods.
- Payments for medical care, drugs, medical supplies, and services related to medical care for which you received no direct payment.
- In-home services approved by the Oregon Department of Human Services.
- Reimbursement of expenses from participating in work or training programs.

If you receive public assistance benefits for your nursing home costs, include 23 percent of that payment as public assistance income. Generally, 23 percent of the payment is rent plus utilities and fuel (see "Special living places" on page 2). Don't include payments to your nursing home for medical care, drugs, or medical supplies.

- Veteran's and military benefits.** Fill in your **total** taxable and nontaxable veteran's benefits, GI Bill benefits, family allowances, and educational allowances.
- Family support, gifts, and grants.** Add **all** the gifts, grants, and scholarships you received. Include any amounts you received from others to help pay your expenses. You can exclude up to \$500 from household income. Don't include federal grants to improve your home.
- Other sources.** See the household income checklist on page 4.

21. Household assets.

Single or married—living apart. Complete the household assets list on the back of your Form 90R. If the total value of your household assets is more than \$25,000 you don't qualify for ERA.

Married/RDP—living together. Complete the household assets list on the back of your Form 90R. If the total value of both your household assets combined is more than \$25,000, you don't qualify for ERA. Include property you own together and separately.

Note: Examples of items **not** to include are: TVs, VCRs, computers, cars, furniture, appliances, rings, and bicycles. (This is not intended to be a complete list.)

Qualifying rent

22. Total Oregon rent you paid during 2013.

Include all Oregon rent you paid for each residence you rented in 2013. Rent doesn't include advance rent or deposits for keys, cleaning, or security. Keep your rent receipts for at least three years.

If the property you rented was partially exempt from property taxes, or you lived in a nursing home, retirement/rest home or center, group home, or pay room and board, only a portion is qualifying rent. See "Special living places" on page 2.

23. Special Shelter Allowance (TANF). Did you receive TANF? If you did, the Assistance Summary statement you received shows the amount of your TANF. Fill in the amount from the notice on this line. This allowance is an advance payment of ERA and will reduce the amount of your assistance.

24. Fuel and utilities. Include the amount you paid during 2013 for lights, water, garbage, sewer, and heating while living in Oregon. **Don't** include amounts for telephone, cable, or internet.

If the total of lines 22 and 24 is 20 percent or less of your total household income on line 20, then you don't qualify.

If you lived in a nursing home, retirement/rest home or center, group home, or paid room and board, see "Special living places" on page 2.

25. Nursing home, retirement/care home or facility, or group home. Check the box that applies.

Generally, a nursing home provides medical care, but retirement/care homes or centers and group homes don't.

ERA payment. We will figure your assistance amount for you. Remember your assistance payment will be reduced by any TANF you received in 2013.

Sign and mail Form 90R

Before you mail Form 90R, check for the following:

- ✓ Were you **or** your spouse/RDP age 58 or older on December 31? Did you fill in your date of birth and your spouse's/RDP's date of birth?
- ✓ Did you and your spouse/RDP sign and date Form 90R?
- ✓ Did you complete the entire form? An incomplete claim could delay your assistance until next year.

Remember—You must file Form 90R by July 1, 2014 so we can process and issue your payment in November 2014.

Have questions? Need help?

General tax information..... www.oregon.gov/dor/Salem..... 503-378-4988
Toll-free from an Oregon prefix... 1-800-356-4222

Asistencia en español:
En Salem o fuera de Oregon..... 503-378-4988
Gratis de prefijo de Oregon 1-800-356-4222

TTY (hearing or speech impaired; machine only):
Salem area or outside Oregon503-945-8617
Toll-free from an Oregon prefix... 1-800-886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers above for information in alternative formats.

Household income checklist

Use this list to decide if an item must be included in total household income.

- Alimony and separate maintenance**..... Yes
- Annuities and pensions (reduced by cost recovery)**..... Yes
- Business income (reduced by expenses)** (losses limited to \$1,000)..... Yes
- Cafeteria plan benefits**..... No
- Capital loss carryover**..... No
- Capital losses (in year determined)** (losses limited to \$1,000)..... Yes

Child support	Yes	Foster child care (reduced by expenses)	No
Child support included in public assistance	Yes	Funeral expenses received	No
Clergy's rental or housing allowance, in excess of expenses claimed to determine federal AGI	Yes	Gains on sales (receipts less cost)	Yes
Compensation for services performed		Excluded gain for Oregon on sale of home	No
Back pay	Yes	Gambling winnings (before losses)	Yes
Bonuses.....	Yes	Gifts and grants (totaling more than \$500) Yes	
Clergy's fees	Yes	Cash	Yes
Commissions	Yes	Gifts from spouse/RDP in the same household.....	No
Director's fees	Yes	Gifts other than cash (report at fair market value)	Yes
Fees in general (trustee, executor, jury duty).....	Yes	Payment of indebtedness by another	Yes
Lodging for convenience of employer.....	No	Grants and payments by foreign governments (nontaxable)	Yes
Meals for convenience of employer	No	Grants by federal government for rehabilitation of home	No
Salaries.....	Yes	Gratuities	Yes
Severance pay	Yes	Hobby income	Yes
Tips.....	Yes	Honorariums	Yes
Wages.....	Yes	Individual Retirement Arrangement (IRA)	
Deferred compensation		<i>Conventional IRA</i>	
Contributions made	No	Payments received	Yes
Payments received	Yes	Payments contributed.....	No
Depletion in excess of basis	Yes	Rollovers or conversions not included in AGI	No
Depreciation, depletion, and amortization in excess of \$5,000	Yes	<i>Roth IRA</i>	
Disability income (entire amount)	Yes	Payments received	No
Dividends, taxable and nontaxable	Yes	Payments contributed.....	Yes
Credit union savings account "dividends" (interest).....	Yes	Rollovers or conversions not included in AGI	No
Insurance policy "dividends" (return of premium)	No	Inheritance	Yes
Return of capital dividends	No	From spouse/RDP who resided with you	No
Stock dividends.....	Yes	Insurance proceeds	
Tax-exempt dividends	Yes	Accident and health	Yes
Earned income credit, advanced	No	Disability payments.....	Yes
Estate and trust income (also see Inheritance) (losses limited to \$1,000).....	Yes	Employee death benefits	Yes
Farm income (reduced by expenses) (losses limited to \$1,000).....	Yes	Life insurance	Yes
Agricultural program payments.....	Yes	Personal injury damages (less attorney fees)	Yes
Patronage dividends	Yes	Property damage if included in federal income	Yes
Proceeds from sale of crops/livestock	Yes	Reimbursement of medical expense	No
Rents	Yes	Sick pay (employer sickness and injury pay).....	Yes
Sale of services.....	Yes	Strike benefits	Yes
Fellowships	Yes	Unemployment compensation	Yes
Foreign income (nontaxable)	Yes	Workers' compensation.....	Yes
		Interest, taxable and nontaxable	Yes
		Contracts	Yes

Municipal bonds and other securities.....	Yes	Special Shelter Allowance	No
Savings accounts	Yes	Surplus food	No
Tax-exempt interest.....	Yes	Temporary assistance to needy families... Yes	
U.S. Savings Bonds.....	Yes	Women, Infants, and Children	
Losses on sales (to extent used in		program (WIC).....	No
determining AGI) (limited to \$1,000)	Yes	Railroad Retirement Board benefits	Yes
From sales of real or personal		Refunds	
property (nonbusiness).....	No	Earned income credit	No
Lottery winnings	Yes	Federal tax.....	No
Lump-sum distribution (less cost		Property tax	No
recovery).....	Yes	Oregon income tax.....	No
Military and veteran's benefits		Other states' income tax (if in federal AGI) ...	Yes
(taxable and nontaxable)		Prior-year rental assistance payment	No
Combat pay	Yes	Reimbursements (in excess of expenses) ...	Yes
Disability pensions	Yes	Rental allowances paid to ministers	
Educational benefits (GI Bill).....	Yes	not included in federal AGI	Yes
Family allowances.....	Yes	Rental and royalty income (reduced by	
Pensions.....	Yes	expenses) (losses limited to \$1,000)	Yes
Net operating loss carryback and carryover ...	No	Residence sales (see gains on sales)	Yes
Partnership income (reduced by		Retirement benefits (see pensions and	
expenses) (losses limited to \$1,000)	Yes	Social Security).....	Yes
Parsonage (rental value) or housing		Scholarships (totaling more than \$500) ...	Yes
allowance in excess of expenses		Sick pay	Yes
used in determining federal AGI	Yes	Social Security (taxable and nontaxable) ...	Yes
Pensions and annuities (taxable and		Children's benefits paid to parent	Yes
nontaxable) (reduced by cost		Children's benefits paid to your child.....	No
recovered in the current year).....	Yes	Disability pension	Yes
Prizes and awards	Yes	Medicare payments of medical expenses	No
Public assistance benefits.....	Yes	Medicare premiums deducted from	
Aid to blind and disabled	Yes	Social Security	Yes
Child care payments.....	Yes	Old-age benefits.....	Yes
Child support included in public		Social Security Disability Insurance	
assistance.....	Yes	(SSDI)	Yes
Direct payments to nursing home	No	Supplemental Security Income (SSI)	Yes
Food stamps (or cash payments in lieu		Survivor benefits	Yes
of food stamps).....	No	Stipends (totaling more than \$500)	Yes
Fuel assistance	No	Strike benefits	Yes
In-home services approved by the		Support from parents who don't live	
Department of Human Services	No	in your household	Yes
Medical payments to doctors	No	Trust income.....	Yes
Oregon Supplemental Income		Unemployment compensation.....	Yes
Program (OSIP)	Yes	Wages.....	Yes
Payments for medical care, drugs,			
medical supplies, and services for			
which no direct payment is received	No		
Reimbursements of expenses paid or			
incurred by participants in work			
or training programs.....	No		

90R Oregon Elderly Rental Assistance 2013

For department use only		
Date received		
You must fill in your date of birth in order to receive assistance.		

Last name		First name and initial		Enter your Social Security no. (SSN)		Date of birth (mm/dd/yyyy)		
Spouse's/RDP's last name if joint claim		Spouse's/RDP's first name and initial		Enter spouse's/RDP's Social Security no.		Date of birth (mm/dd/yyyy)		
Current mailing address						For department use only		
						1	2	3
City		State	ZIP code	Telephone number				

Work and investment income—Totals for the entire year

1	Wages, salaries, and other pay for work	1		.00
2	Interest and dividends (total taxable and nontaxable)	2		.00
3	Business net income (loss limited to \$1,000)	3		.00
4	Farm net income (loss limited to \$1,000)	4		.00
5	Total gain on property sales (loss limited to \$1,000)	5		.00
6	Rental net income (loss limited to \$1,000)	6		.00
7	Other income from your federal return. Identify	7		.00
8	Add lines 1 through 7	8		.00

Retirement income—Totals for the entire year

9	Social Security, supplemental security income (SSI), railroad retirement (taxable and nontaxable)	9		.00
10	Pensions and annuities (see instructions)	10		.00
11	Add lines 9 and 10	11		.00

Other income—Totals for the entire year

12	DHS benefits (public assistance not including food stamps)	12		.00
13	Unemployment benefits	13		.00
14	Veteran's and military benefits	14		.00
15	Family support, gifts, and grants: Total received minus \$500	15		.00
16	Other sources: Identify	16		.00
17	Add lines 12 through 16	17		.00
18	Add lines 8, 11, and 17	18		.00
19	Adjustments to income from federal Form 1040, line 36 or federal Form 1040A, line 20	19		.00
20	Your total household income. Line 18 minus line 19. If your household income is \$10,000 or more, STOP HERE You don't qualify for elderly rental assistance	20		.00
21	Your total household assets. Fill in your total household assets from the back of this form. (If you or your spouse/RDP are age 65 or older, the limitations do not apply. Fill in -0- on line 21.) If your household assets exceed \$25,000, STOP HERE You don't qualify for elderly rental assistance	21		.00

Qualifying rent

22	Total Oregon rent you paid during 2013 (from box 7 of rent schedule on the back)	22		.00
23	Special Shelter Allowance (see page 4)	23		.00
24	Total fuel and utilities only (not telephone). Don't include rent (see page 1)	24		.00
25	Check the box if you paid rent to a: <input type="checkbox"/> nursing home <input type="checkbox"/> retirement/care home or facility <input type="checkbox"/> group home			

Under penalties for false swearing, I declare that I have examined this claim, including accompanying schedules and statements. To the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

Sign here	Your signature	Date	Signature of preparer other than taxpayer	License no.
	Spouse's/RDP's signature (If filing jointly, BOTH must sign)		Address	

Mail your completed 90R to: ERA claims, PO Box 14700, Salem OR 97309-0930

Rent schedule

List the places you rented in Oregon during 2013. Attach additional schedules if needed.

Residence A

Residence B (if needed)

1. Your street address, city, state, ZIP code

2. Full name of each roommate

3. Landlord's name, street address, city, state, ZIP code, and telephone

4. **2013** rental period From: To:

From: To:

5. Rent you paid per month 5A \$.00 5B \$.00

6. Total rent you paid (per address) 6A \$.00 6B \$.00

7. **Total rent paid in 2013.** Add boxes 6A and 6B and enter the total here.
Also enter this amount in box 22 on the front of this form 7 \$.00

2013 household assets list

Use fair market value of your assets as of December 31, 2013. If you or your spouse/RDP are age 65 or older, this list is **not** required.

1. **Real property** (includes fair market value of mobile home) \$.00

2. **Personal property:**

A. Money on hand: Currency, checks, or others (identify) _____ \$.00

B. Money on deposit:

Checking and savings account \$.00

Certificates of deposit or others (identify) _____ \$.00

C. Funds on deposit:

Funds accruing due to death of the insured where withdrawal is at your option (insurance) \$.00

Funds accruing due to original maturity of a policy contract where withdrawal is at your option \$.00

D. Money owed to you: Personal or business notes receivable or others (identify) _____ \$.00

E. Value of shares of stock:

Capital, common, and preferred \$.00

Shares in mutual funds and investment trusts or others (identify) _____ \$.00

F. Value of assets or property used in a trade or business in which you or your spouse/RDP have an ownership interest \$.00

Total household assets. Fill in the total here and on line 21 on the front of this form \$.00

90R Oregon Elderly Rental Assistance 2013

For department use only		
Date received		
You must fill in your date of birth in order to receive assistance.		

Last name		First name and initial		Enter your Social Security no. (SSN)		Date of birth (mm/dd/yyyy)	
Spouse's/RDP's last name if joint claim		Spouse's/RDP's first name and initial		Enter spouse's/RDP's Social Security no.		Date of birth (mm/dd/yyyy)	
Current mailing address						For department use only	
						1 2 3	
City		State	ZIP code		Telephone number		

Work and investment income—Totals for the entire year

1	Wages, salaries, and other pay for work	1		.00
2	Interest and dividends (total taxable and nontaxable)	2		.00
3	Business net income (loss limited to \$1,000)	3		.00
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5	Total gain on property sales (loss limited to \$1,000)	5		.00
6	Rental net income (loss limited to \$1,000)	6		.00
7	Other income from your federal return. Identify	7		.00
8	Add lines 1 through 7	8		.00

Retirement income—Totals for the entire year

9	Social Security, supplemental security income (SSI), railroad retirement (taxable and nontaxable)	9		.00
10	Pensions and annuities (see instructions)	10		.00
11	Add lines 9 and 10	11		.00

Other income—Totals for the entire year

12	DHS benefits (public assistance not including food stamps)	12		.00
13	Unemployment benefits	13		.00
14	Veteran's and military benefits	14		.00
15	Family support, gifts, and grants: Total received minus \$500	15		.00
16	Other sources: Identify	16		.00
17	Add lines 12 through 16	17		.00
18	Add lines 8, 11, and 17	18		.00
19	Adjustments to income from federal Form 1040, line 36 or federal Form 1040A, line 20	19		.00
20	Your total household income. Line 18 minus line 19. If your household income is \$10,000 or more, STOP HERE You don't qualify for elderly rental assistance	20		.00
21	Your total household assets. Fill in your total household assets from the back of this form. (If you or your spouse/RDP are age 65 or older, the limitations do not apply. Fill in -0- on line 21.) If your household assets exceed \$25,000, STOP HERE You don't qualify for elderly rental assistance	21		.00

Qualifying rent

22	Total Oregon rent you paid during 2013 (from box 7 of rent schedule on the back)	22		.00
23	Special Shelter Allowance (see page 4)	23		.00
24	Total fuel and utilities only (not telephone). Don't include rent (see page 1)	24		.00
25	Check the box if you paid rent to a: <input type="checkbox"/> nursing home <input type="checkbox"/> retirement/care home or facility <input type="checkbox"/> group home			

Under penalties for false swearing, I declare that I have examined this claim, including accompanying schedules and statements. To the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

Sign here	Your signature	Date	Signature of preparer other than taxpayer	License no.
	Spouse's/RDP's signature (If filing jointly, BOTH must sign)		Address	

Mail your completed 90R to: ERA claims, PO Box 14700, Salem OR 97309-0930

Rent schedule

List the places you rented in Oregon during 2013. Attach additional schedules if needed.

Residence A

Residence B (if needed)

1. Your street address, city, state, ZIP code

2. Full name of each roommate

3. Landlord's name, street address, city, state, ZIP code, and telephone

4. **2013** rental period From: To:

From: To:

5. Rent you paid per month 5A \$.00 5B \$.00

6. Total rent you paid (per address) 6A \$.00 6B \$.00

7. **Total rent paid in 2013.** Add boxes 6A and 6B and enter the total here.
Also enter this amount in box 22 on the front of this form 7 \$.00

2013 household assets list

Use fair market value of your assets as of December 31, 2013. If you or your spouse/RDP are age 65 or older, this list is **not** required.

1. **Real property** (includes fair market value of mobile home) \$.00

2. **Personal property:**

A. Money on hand: Currency, checks, or others (identify) _____ \$.00

B. Money on deposit:

Checking and savings account \$.00

Certificates of deposit or others (identify) _____ \$.00

C. Funds on deposit:

Funds accruing due to death of the insured where withdrawal is at your option (insurance) \$.00

Funds accruing due to original maturity of a policy contract where withdrawal is at your option \$.00

D. Money owed to you: Personal or business notes receivable or others (identify) _____ \$.00

E. Value of shares of stock:

Capital, common, and preferred \$.00

Shares in mutual funds and investment trusts or others (identify) _____ \$.00

F. Value of assets or property used in a trade or business in which you or your spouse/RDP have an ownership interest \$.00

Total household assets. Fill in the total here and on line 21 on the front of this form \$.00