

Purpose of this form

Use Schedule OR-EIC-ITIN if you are claiming the Oregon earned income credit (EIC) but you don't qualify for the full federal earned income tax credit (EITC) because you, your spouse, or your child(ren) don't have a Social Security number (SSN) that is valid for work and you are using an individual taxpayer identification number (ITIN) or an SSN issued for a reason other than work. If you can't claim the federal EITC for a different reason, don't complete this schedule; you can't claim the Oregon EIC.

What is the Oregon EIC?

The Oregon EIC is a tax credit for certain people who work. The credit may give you a refund even if you don't owe any tax or didn't have any tax withheld. It is based on the federal EITC and is a percentage of the federal credit.

If you qualify for the full federal EITC, do not complete Schedule OR-EIC-ITIN. Follow the return instructions for claiming your Oregon credit on your return.

Eligibility

Follow these steps before you complete the schedule.

Step 1: Do you meet the income limitations?

Adjusted gross income (AGI) limit

The Oregon EIC is limited to filers whose income is under a certain limit. Use Table 1 to make sure your AGI on federal Form 1040 or 1040-SR isn't more than the allowable limit. If the AGI for your filing status and number of children is more than the limit, **STOP**. You can't claim the Oregon EIC.

Table 1. AGI limitation for Oregon EIC

Number of children who lived with you in 2023	Amount on federal Form 1040 or 1040-SR, line 11	
	Married filing jointly	All others
0	\$24,135	\$17,565
1	\$53,082	\$46,522
2	\$59,450	\$52,890
3 or more	\$63,372	\$56,812

Foreign income exclusion. Are you filing federal Form 2555 to exclude foreign income on your federal return? If

yes, **STOP**. You can't claim the Oregon EIC. If no, continue to Step 2.

Step 2: Is your investment income \$11,000 or less?

If you had more than \$11,000 of investment income in 2023, you can't claim the credit. Income from most investments isn't earned income. If you or your child have these types of income and the total may be more than \$11,000, complete the **Investment income worksheet** on page 9 to see if you can still claim the Oregon EIC.

- Interest (both taxable and tax-exempt).
- Ordinary dividends.
- Capital gain.
- Royalty income that isn't from a trade or business.
- Rental income from personal property that isn't used in a trade or business.
- Passive income.

If you don't have these types of income, don't complete the worksheet on page 9. Continue to Step 3.

Step 3: Do you have a qualifying child?

To qualify for the Oregon EIC, you must have at least one qualifying child unless you meet the requirements for a filer without a qualifying child. *See definitions below.

A qualifying child is one who:

1. Is your son, daughter, stepchild, foster child*, brother, sister, stepbrother, stepsister, half-brother, half-sister, or a descendant of any of them (for example, your grandchild, niece, or nephew), including adopted children;
2. Lived with you in the United States for more than half of 2023 (see exception, below);
3. If married*, isn't filing a joint return for 2023 (or is filing a joint return for 2023 only to claim a refund of withheld income tax or estimated tax paid); and
4. Was either:
 - a. Under age 19 at the end of 2023 and younger than you (or your spouse, if filing jointly), or
 - b. Under age 24 at the end of 2023, a student*, and younger than you (or your spouse, if filing jointly), or
 - c. Any age and permanently and totally disabled.*

*Definitions for qualifying child

- **Foster child.** A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.
- **Married child.** A child who was married at the end of 2023 is a qualifying child only if (a) you can claim the child as your dependent, or (b) you could have claimed the child as your dependent except for the special rule for **Children of divorced or separated parents** (see below).
- **Student.** For purposes of this credit, a student is a child who, during any part of 5 calendar months of 2023, was enrolled as a full-time student at a school or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school, but it doesn't include an on-the-job training course, correspondence school, or school offering courses only through the Internet.
- **Permanently and totally disabled.** A person is permanently and totally disabled if, at any time in 2023, the person couldn't engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

Exception to time lived with you. Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the child lived with you. A child is considered to have lived with you for more than half of 2023 if:

- The child was born or died in 2023 and your home was this child's home for more than half the time that the child was alive in 2023;
- If you adopted the child in 2023, the child was lawfully placed with you for legal adoption in 2023, or the child was an eligible foster child placed with you during 2023, and your main home was the child's main home for more than half the time since the child was adopted or placed with you in 2023.

Child of divorced or separated parents. A custodial parent is the parent with whom the child lived for the greater number of nights in 2023. The noncustodial parent is the other parent. If the child was with each parent for an equal number of nights, the custodial parent is the parent with the higher AGI. If a child lives for a greater number of days (including school days), but not nights, with a parent whose nighttime work schedule requires them to work at night, that parent is treated as the custodial parent.

A child will be treated as the qualifying child of their non-custodial parent if **all** of the following conditions apply:

- The parents are divorced, legally separated, separated under a written separation agreement, or lived apart at

all times during the last 6 months of 2023 (whether or not they are or were married);

- The child received over half of their support for 2023 from the parents (support of a child received from a parent's spouse is treated as provided by the parent);
- The child is in the custody of one or both parents for more than half of 2023; and
- The custodial parent signs a statement that the parent isn't claiming the child as a dependent for 2023.

Qualifying child of more than one person. A child may be the qualifying child of more than one person (other than a spouse, if filing jointly), but only one person can claim the child for purposes of the Oregon EIC. Use these rules to determine which person can claim the child as a qualifying child:

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If both persons are the child's parents, and the parents aren't filing a joint return together, the child is treated as the qualifying child of the parent with whom the child lived for the longer period of time in 2023. If the child lived with each parent for the same amount of time, the child is the qualifying child of the parent who had the higher AGI for 2023.
- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for 2023.
- If a parent can claim the child as a qualifying child, but no parent does so, the child is treated as the qualifying child of the person who had the highest AGI for 2023, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

Answer these questions if you have **at least one child** who meets the conditions to be your qualifying child for purposes of claiming the Oregon EIC. (**Note:** If you can't claim a child as a qualifying child for the Oregon EIC, you may be able to claim the Oregon EIC as a taxpayer without a qualifying child.)

1. Are you filing a joint return for 2023?

Yes. Skip the rest of these questions and go to **Line instructions for Schedule OR-EIC-ITIN.**

No. Go to question 2.

2. Are you a married taxpayer whose filing status is married filing separately or head of household?

Yes. Go to question 3.

No. Go to question 5.

3. Did you and your spouse live together in your main home for the last 6 months of 2023?

Yes. Go to question 4.

No. Go to question 5.

4. Are you legally separated with a written separation agreement or a decree of separate maintenance **and** you lived apart from your spouse at the end of 2023?
- Yes. Go to question 5.
- No. **STOP**; you can't claim the Oregon EIC.
5. Could you be a qualifying child of another person for 2023? (Answer "no" if the other person isn't required to file a 2023 federal return and either isn't filing or is filing only to claim a refund of withheld tax or estimated tax paid.)
- Yes. **STOP**; you can't claim the Oregon EIC.
- No. Go to **Line instructions for Schedule OR-EIC-ITIN**.

Filers without a qualifying child

You may qualify to claim the Oregon EIC without a qualifying child if you meet **all** of these requirements:

- If you are married, your filing status is not married filing separately or head of household.
- You (or your spouse, if filing jointly) were at least age 25 but under age 65 at the end of 2023. This means you or your spouse were born after December 31, 1958 or before January 2, 1999. Note: If your spouse died during 2023 and you're not sure if the age requirement is met, contact us for help.
- Your main home (and your spouse's main home, if filing jointly) was in the United States for more than half of 2023.
- You are not a qualifying child of another person for 2023.
- You can't be claimed as a dependent on someone else's 2023 tax return.

Answer these questions to see if you can claim the Oregon EIC as a filer without a qualifying child.

1. Are you a married taxpayer whose filing status is married filing separately or head of household?
- Yes. **STOP**; you can't claim the Oregon EIC.
- No. Go to question 2.
2. Were you, or your spouse if filing a joint return, at least 25 years old but not yet 65 years old at the end of 2023?
- Yes. Go to question 3.
- No. **STOP**; you can't claim the Oregon EIC.
3. Was your main home, and your spouse's main home if filing jointly, in the United States for more than half of 2023?
- Yes. Go to question 4.
- No. **STOP**; you can't claim the Oregon EIC.
4. Are you filing a joint return for 2023?
- Yes. Skip the remaining questions and go to **Line instructions for Schedule OR-EIC-ITIN**.
- No. Go to question 5.

5. Could you be a qualifying child of another person for 2023? (Answer "no" if the other person isn't required to file a 2023 federal return and either isn't filing or is filing only to claim a refund of withheld tax or estimated tax paid.)
- Yes. **STOP**; you can't claim the Oregon EIC.
- No. Go to question 6.
6. Can you be claimed as a dependent on someone else's 2023 tax return?
- Yes. **STOP**; you can't claim the Oregon EIC.
- No. You may claim the Oregon EIC.

Line instructions for Schedule OR-EIC-ITIN

Section 1: Qualifying child(ren)

If you have one or more qualifying children, list them in section 1. List only children who qualify. Do not list children who do not qualify. List your youngest qualifying child first. Do not list more than three qualifying children. If you don't have a qualifying child, leave this section blank.

For each qualifying child, enter their:

- First name, middle initial, and last name.
- Year of birth.
- SSN or ITIN. If you have applied for but haven't yet received the child's SSN or ITIN, mark the "Applied for" box for that child.
- Relationship to you from Table 2.

Table 2. Relationship codes

Relationship	Code
Son/daughter/child	SD
Stepson, stepdaughter	SC
Foster child	FC
Brother, sister (including step- or half-sibling)	SB
Grandchild	GC
Nephew, niece	NN

Number of months child lived with you. Enter the number of months that the child lived with you in the United States during 2023.

- If the child lived with you for more than half of 2023 but less than 7 months, enter "7."
- If the child was born or died in 2023 and your home was the child's home for more than half of the time he or she was alive during 2023, enter "12."

Checkboxes. Mark the appropriate box(es) to indicate whether each qualifying child was:

- A qualifying student during 2023, younger than you (or your spouse, of married filing a joint return), and under age 24 at the end of the year.
- Permanently and totally disabled during any part of 2023.

Section 2: Earned income

Your earned income must be less than the amount shown for your filing status and number of qualifying children in Table 1 on page 1.

What counts as earned income?

Earned income includes all of the following types of income:

Wages, salaries, tips, and other taxable employee pay. Employee pay is earned income only if it is taxable. Nontaxable employee pay, such as certain dependent care and adoption benefits, isn't earned income. There is an exception for nontaxable combat pay, which you can choose to include in your earned income.

- Wages, salaries, and tips you receive for working are reported to you on Form W-2, in box 1. These are reported on Form 1040 or 1040-SR, line 1a.
- Other types of work-related income are reported on Form 1040 or 1040-SR, lines 1b through 1h.
- Nontaxable combat pay is shown on Form W-2, in box 12, with code Q and reported on Form 1040 or 1040-SR, line 1i. If you elect to include it, you must include the entire amount. If both you and your spouse received nontaxable combat pay, each of you can make your own election.

Net earnings from self-employment. You may have net earnings from self-employment if:

- You own your own business, or
- You are a minister or member of a religious order. Include the rental value of a home or housing allowance in your net earnings from self-employment, even if it isn't subject to income tax, unless you have been approved for an exemption from self-employment tax or Social Security and Medicare taxes as a self-employed person.

Gross income received as a statutory employee. You are a statutory employee if you receive a Form W-2 on which the "Statutory employee" box (box 13) is checked. You report your income and expenses as a statutory employee on Schedule C (Form 1040).

Strike benefits. Strike benefits paid by a union to its members are earned income.

Certain disability benefits. If you retired on disability, taxable benefits you receive under your employer's disability retirement plan are considered earned income until you reach minimum retirement age. Minimum retirement age is generally the earliest age at which you could have received a pension or annuity if you weren't disabled. Taxable disability payments are reported on Form 1040 or 1040-SR, line 1h, until you reach minimum retirement age. After you reach minimum retirement age, your benefits do not count as earned income.

Medicaid waiver payments. Payments you received under a state program for providing nonmedical care in your

home are reported on Form 1040 or 1040-SR, line 1d, but are excluded from your taxable income on Schedule 1. You may choose to include them in your earned income for purposes of the Oregon EIC.

Income that is not earned income

Examples of income that is **not earned income** or that is **not included in earned income** for purposes of the Oregon EIC include:

- Nontaxable dependent care or adoption benefits.
- Interest and dividends.
- Pensions and annuities.
- Social Security and railroad retirement benefits (including disability benefits).
- Alimony and child support.
- Welfare benefits.
- Workers' compensation benefits.
- Unemployment compensation (also known as unemployment insurance benefits).
- Nontaxable foster care payments.
- Veterans' benefits, including VA rehabilitation payments.
- Amounts received for work performed while an adult in custody in a penal institution, including work performed while in a work release program or halfway house.
- Workfare payments.
- If you are a resident of a community property state, income earned by your spouse or registered domestic partner if you are not filing a joint return. (Do include all of your own earned income.)
- Conservation Reserve Program payments, if you were receiving Social Security retirement or disability benefits at the same time.
- Nontaxable military pay, such as housing or subsistence allowances (other than combat pay, which you may choose to include).
- Scholarship or fellowship grants that are not reported on a Form W-2.

Earned income worksheet

Use this worksheet to determine your earned income amount. You will need your federal Form 1040 or 1040-SR and federal Schedule SE if you were self-employed during 2023. If you had to file federal Schedule SE because you were a member of the clergy or a church employee, use the **Clergy worksheet** or **Church employee worksheet** on page 9 before you enter an amount on line 1 of this worksheet.

1. Enter the amount from Form 1040 or 1040-SR, line 1z. 1. _____
2. Enter the amount of any Medicaid waiver

payments that you don't choose to include in earned income (Form 1040 or 1040-SR, line 1d).

2. _____
3. Line 1 minus line 2. 3. _____
4. Enter all of your nontaxable combat pay from Form 1040 or 1040-SR, line 1i, if you elect to include it in earned income. 4. _____
5. Line 3 plus line 4. If you were not self-employed and did **not** have to file federal Schedule SE, go to line 15. Otherwise, continue to line 6. 5. _____
6. Enter the amount from federal Schedule SE, line 3. 6. _____
7. Enter the sum of Schedule SE, lines 4b and 5a. 7. _____
8. Combine lines 6 and 7. 8. _____
9. Enter the amount from Schedule SE, line 13. 9. _____
10. Line 8 minus line 9. 10. _____
11. Enter any net farm profit or (loss) not reported on Schedule SE from Schedule F, line 34 and Schedule K-1 (Form 1065), box 14, code A. 11. _____
12. Enter any net profit or (loss) not reported on Schedule SE from federal Schedule C, line 31 and Schedule K-1 (Form 1065), box 14, code A (other than farming). 12. _____
13. Enter the amount from federal Schedule C, line 1 if you checked the "Statutory employee" box. 13. _____
14. Combine lines 10, 11, 12, and 13. 14. _____
15. Line 5 plus line 14. 15. _____

Is the amount on line 15 equal to or less than the amount in Table 1 for your filing status and number of qualifying children?

- Yes. Enter the amount from line 15 on Schedule OR-EIC ITIN, line 4. Then continue to Section 3.
- No. **STOP**; you can't take the Oregon EIC.

Section 3: Initial amount

Line 5. Your Oregon EIC is a percentage of an initial amount that is based on your earned income or, in some cases, your AGI. You must use the **Initial amount worksheet**, below to figure this amount. You will use it to calculate your Oregon credit in Section 4 of Schedule OR-EIC-ITIN.

Line 6. Did you claim a partial EITC on your federal return only because you, your spouse, or one or more otherwise qualifying children used an ITIN or did not have an SSN that is valid for work? If so, you will need to subtract the

federal credit amount on Schedule OR-EIC-ITIN before you calculate your Oregon credit. Enter the amount from Form 1040 or 1040-SR, line 27.

Note: You may claim the Oregon EIC based on your partial federal EITC on your Oregon return. See the instructions for Form OR-40, line 26; Form OR-40-N, line 61; or Form OR-40-P, line 60.

Initial amount worksheet

Your initial amount depends on your filing status, number of qualifying children, and earned income or AGI. It may be a set dollar amount, or you may need to calculate it. All filers must use a **Calculation worksheet**, below, to determine the amount to enter on line 2 (and, if needed, line 4) of this worksheet.

1. Enter your total earned income from the **Earned income worksheet**, line 15. 1. _____
2. Enter your initial amount from the **calculation worksheet** that applies to you (see instructions, below). 2. _____
3. Enter the amount from Form 1040 or 1040-SR, line 11. 3. _____

Are the amounts on lines 1 and 3 the same?

Yes. Enter the amount from line 2 on Schedule OR-EIC-ITIN, line 5. Then go to Section 4.

No. Is the amount on line 3 more than:

- \$21,560 (\$28,120 if filing a joint return), if you have 1 or more qualifying children?
- \$9,800 (\$16,370 if filing a joint return), if you have no qualifying children?

Yes. Continue to line 4.

No. Enter the amount from line 2 on Schedule OR-EIC-ITIN, line 5. Then go to Section 4.

4. Use the applicable **Calculation worksheet** for the amount on line 3. Enter the result here. 4. _____

Enter the amount from line 2 or line 4, **whichever is smaller**, on Schedule OR-EIC-ITIN, line 5. Then go to Section 4.

Calculation worksheets

The calculation worksheet you must use for the **Initial amount worksheet** depends on your filing status, number of qualifying children, and earned income or AGI. To find the calculation worksheet that applies to you, use:

- Table 3, if you are married and filing a joint return.
- Table 4, if you are not filing a joint return.

Use only one column of the calculation worksheet to find your initial amount. If you are completing line 4 of the **Initial amount worksheet**, the column you use may be different from the column you use for line 2.

Example 1: Alicia has two qualifying children. Her filing

status is head of household, and her earned income and AGI are both \$21,000. Alicia is not filing a joint return, so she looks at Table 4 to find her calculation worksheet and column that applies to her. She uses **Calculation worksheet 2, Column D** to figure her initial amount. Her initial amount is \$6,604 and she does not need to do any calculations. She enters \$6,604 on line 2 of her **Initial amount worksheet**. She also enters \$6,604 on Schedule OR-EIC-ITIN, line 5, and then she continues to Section 4.

Example 2: Guillermo and Faviola have three qualifying children. Their filing status is married filing jointly, and their earned income and AGI are both \$54,000. They look at Table 3 to find their calculation worksheet and column that applies to them. Here is how they complete **Calculation worksheet 3, column C**:

- | | |
|---|--------------------|
| 1. Starting amount. | 1. \$7,430 |
| 2. Enter the amount from the Initial amount worksheet , line 1 (or line 3, if applicable). | 2. \$54,000 |
| 3. Amount to subtract. | 3. <u>\$28,120</u> |
| 4. Line 2 minus line 3. | 4. \$25,880 |
| 5. Multiplier. | 5. <u>0.2106</u> |
| 6. Line 4 multiplied by line 5. Round to the nearest \$1. | 6. <u>\$5,450</u> |
| 7. Line 1 minus line 6. If zero or less, enter \$0. | 7. \$1,980 |

They enter \$1,980 on line 2 of their **Initial amount worksheet**. They also enter \$1,980 on Schedule OR-EIC-ITIN, line 5, and then they continue to Section 4.

Example 3: Tony qualifies to claim the Oregon EIC as a single filer without a qualifying child. His earned income is \$9,600. Tony also won \$500 playing the lottery, so his AGI is \$10,100.

Tony enters \$9,600 on line 1 of his **Initial amount worksheet**. Using Table 4, he looks at **Calculation worksheet 0, Column D** and sees that the amount to enter on line 2 is \$600.

On line 3, he enters his AGI of \$10,100. Because his earned income and his AGI aren't the same, Tony must use another calculation worksheet to find the amount to enter on line 4. Using his \$10,100 AGI and Table 4, he locates **Calculation worksheet 0, Column E**. Tony figures the amount for line 4 as follows:

- | | |
|---|-------------------|
| 1. Starting amount. | 1. \$600 |
| 2. Enter the amount from the Initial amount worksheet , line 1 (or line 3, if applicable). | 2. \$10,100 |
| 3. Amount to subtract. | 3. <u>\$9,800</u> |
| 4. Line 2 minus line 3. | 4. 300 |
| 5. Multiplier. | 5. <u>0.0765</u> |
| 6. Line 4 multiplied by line 5. Round to the nearest \$1. | 6. <u>\$23</u> |
| 7. Line 1 minus line 6. If zero or less, enter \$0. | 7. \$577 |

Tony enters \$577 on line 4 of his **Initial amount worksheet**. The amount on line 4 is smaller than the amount on line 2, so he also enters \$577 on Schedule OR-EIC-ITIN, line 5. Then he continues to Section 4.

Table 3. Calculation worksheet for joint filers

If your number of qualifying children is:	And the amount on your Initial amount worksheet, line 1 (or line 3):		Use:	
	is at least	but is not more than	Calculation worksheet	Column
0	\$0	\$7,839	0	A
	\$7,840	\$16,370		B
	\$16,371	\$24,135		C
1	\$0	\$11,749	1	A
	\$11,750	\$28,120		B
	\$28,121	\$53,082		C
2	\$0	\$16,509	2	A
	\$16,510	\$28,120		B
	\$28,121	\$59,450		C
3 or more	\$0	\$16,509	3	A
	\$16,510	\$28,120		B
	\$28,121	\$63,372		C

Table 4. Calculation worksheet for all non-joint filers

If your number of qualifying children is:	And the amount on your Initial amount worksheet, line 1 (or line 3):		Use:	
	is at least	but is not more than	Calculation worksheet	Column
0	\$0	\$7,839	0	A
	\$7,840	\$9,800		D
	\$9,801	\$17,565		E
1	\$0	\$11,749	1	A
	\$11,750	\$21,560		D
	\$21,561	\$46,522		E
2	\$0	\$16,509	2	A
	\$16,510	\$21,560		D
	\$21,561	\$52,890		E
3 or more	\$0	\$16,509	3	A
	\$16,510	\$21,560		D
	\$21,561	\$56,812		E

Calculation worksheet 0: Filers without qualifying children	Column A: All filers whose income is	Column B: Joint filers whose income is	Column C: Joint filers whose income is	Column D: Non-joint filers whose income is	Column E: Non-joint filers whose income is
	not more than \$7,839	at least \$7,840 but not more than \$16,370	at least \$16,371 but not more than \$24,135	at least \$7,840 but not more than \$9,800	at least \$9,801 but not more than \$17,565
1. Starting amount.....1.		\$ 600	\$ 600	\$ 600	\$ 600
2. Enter the amount from the Initial amount worksheet , line 1 (or line 3, if applicable).....2.	\$ _____		\$ _____		\$ _____
3. Amount to subtract.....3.	\$ 0		\$16,370		\$9,800
4. Line 2 minus line 3.....4.	\$ _____		\$ _____		\$ _____
5. Multiplier.....5.	0.0765		0.0765		0.0765
6. Line 4 multiplied by line 5. Round to the nearest \$1. If using Column A, enter this amount on line 7.....6.		\$ 0	\$ _____	\$ 0	\$ _____
7. Line 1 minus line 6. If zero or less, enter \$0. Enter this amount on the Initial amount worksheet , line 2 (or line 4, if applicable).....7.	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Calculation worksheet 1: Filers with 1 qualifying child	Column A: All filers whose income is	Column B: Joint filers whose income is	Column C: Joint filers whose income is	Column D: Non-joint filers whose income is	Column E: Non-joint filers whose income is
	not more than \$11,749	at least \$11,750 but not more than \$28,120	at least \$28,121 but not more than \$53,082	at least \$11,750 but not more than \$21,560	at least \$21,561 but not more than \$46,522
1. Starting amount.....1.		\$ 3,995	\$ 3,995	\$ 3,995	\$ 3,995
2. Enter the amount from the Initial amount worksheet , line 1 (or line 3, if applicable).....2.	\$ _____		\$ _____		\$ _____
3. Amount to subtract.....3.	\$ 0		\$28,120		\$21,560
4. Line 2 minus line 3.....4.	\$ _____		\$ _____		\$ _____
5. Multiplier.....5.	0.34		0.1598		0.1598
6. Line 4 multiplied by line 5. Round to the nearest \$1. If using Column A, enter this amount on line 7.....6.		\$ 0	\$ _____	\$ 0	\$ _____
7. Line 1 minus line 6. If zero or less, enter \$0. Enter this amount on the Initial amount worksheet , line 2 (or line 4, if applicable).....7.	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Calculation worksheet 2: Filers with 2 qualifying children	Column A: All filers whose income is	Column B: Joint filers whose income is at least \$16,510	Column C: Joint filers whose income is at least \$28,121	Column D: Non-joint filers whose income is at least \$16,510	Column E: Non-joint filers whose income is at least \$21,561
	not more than \$16,509	but not more than \$28,120	but not more than \$59,450	but not more than \$21,560	but not more than \$52,890
1. Starting amount.....1.		\$ 6,604	\$ 6,604	\$ 6,604	\$ 6,604
2. Enter the amount from the Initial amount worksheet , line 1 (or line 3, if applicable).....2.	\$ _____		\$ _____		\$ _____
3. Amount to subtract.....3.	\$ 0		\$28,120		\$21,560
4. Line 2 minus line 3.....4.	\$ _____		\$ _____		\$ _____
5. Multiplier.....5.	0.4		0.2106		0.2106
6. Line 4 multiplied by line 5. Round to the nearest \$1. If using Column A, enter this amount on line 7.....6.		\$ 0	\$ _____	\$ 0	\$ _____
7. Line 1 minus line 6. If zero or less, enter \$0. Enter this amount on the Initial amount worksheet , line 2 (or line 4, if applicable).....7.	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Calculation worksheet 3: Filers with 3 or more qualifying children	Column A: All filers whose income is	Column B: Joint filers whose income is at least \$16,510	Column C: Joint filers whose income is at least \$28,121	Column D: Non-joint filers whose income is at least \$16,510	Column E: Non-joint filers whose income is at least \$21,561
	not more than \$16,509	but not more than \$28,120	but not more than \$63,372	but not more than \$21,560	but not more than \$56,812
1. Starting amount.....1.		\$ 7,430	\$ 7,430	\$ 7,430	\$ 7,430
2. Enter the amount from the Initial amount worksheet , line 1 (or line 3, if applicable).....2.	\$ _____		\$ _____		\$ _____
3. Amount to subtract.....3.	\$ 0		\$28,120		\$21,560
4. Line 2 minus line 3.....4.	\$ _____		\$ _____		\$ _____
5. Multiplier.....5.	0.45		0.2106		0.2106
6. Line 4 multiplied by line 5. Round to the nearest \$1. If using Column A, enter this amount on line 7.....6.		\$ 0	\$ _____	\$ 0	\$ _____
7. Line 1 minus line 6. If zero or less, enter \$0. Enter this amount on the Initial amount worksheet , line 2 (or line 4, if applicable).....7.	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Section 4: Oregon credit

Line 8. Your Oregon EIC percentage depends on the age of your youngest qualifying child at the end of the tax year. See Table 5. Enter the percentage as a whole number on Schedule OR-EIC-ITIN, but use the decimal number when you multiply.

Example 4: Use the same facts from Example 1. Alicia's youngest child was five years old at the end of 2023. Her Oregon EIC percentage is 9 percent. She enters "09" on Schedule OR-EIC-ITIN, line 8. When she multiplies her initial amount of \$6,604 by her EIC percentage, she uses the decimal number 0.09. The amount she enters on Schedule OR-EIC-ITIN, line 9, is \$594 ($\$6,604 \times 0.09 = \594.36 , which she rounds to the nearest \$1).

Table 5. Oregon EIC percentage

Age of youngest qualifying child at end of tax year	Percentage
At least 3 years old, or no qualifying children	9 percent (0.09)
Younger than 3 years old	12 percent (0.12)

Line 10. If you are filing a part-year or nonresident Oregon return, enter your Oregon percentage from Form OR-40-P or OR-40-N, line 35. Full-year residents enter 100.0 percent.

Claim the credit. Enter the amount from Schedule OR-EIC-ITIN, line 11 on Schedule OR-ASC, Section F or Schedule OR-ASC-NP, Section H. Use credit code 898. Include Schedule OR-EIC-ITIN and Schedule OR-ASC or OR-ASC-NP when you file your Oregon return.

Additional worksheets

Earned income worksheets for certain members of the clergy and church employees

If you were a member of the clergy or a church employee during 2023, a portion of the income you reported on federal Form 1040 or 1040-SR, line 1z, may have been reported on federal Schedule SE. The amount entered on Schedule SE must be subtracted from the amount you enter as wage income on line 1 of the **Earned income worksheet**, but only under certain circumstances.

Clergy worksheet. Use this worksheet only if you filed federal Schedule SE and were a minister, a member of a religious order that has not taken a vow of poverty, or a Christian Science practitioner.

1. Enter the amount from Form 1040 or 1040-SR, line 1z. 1. _____
2. Enter the amount from Schedule SE, line 2. 2. _____
3. Line 1 minus line 2. Enter this amount on the **Earned income worksheet**, line 1. 3. _____

Church employee worksheet. Complete this worksheet if you reported any amount from Form 1040 or 1040-SR, line 1, on federal Schedule SE, line 5a and you were an employee (other than a minister or member of a religious order) of a church or qualified church-controlled organization that is exempt from employer Social Security and Medicare taxes.

1. Enter the amount from Form 1040 or 1040-SR, line 1z. 1. _____
2. Enter the amount from Schedule SE, line 5a. 2. _____
3. Line 1 minus line 2. Enter this amount on the **Earned income worksheet**, line 1. 3. _____

Investment income worksheet

Complete this worksheet only if you have one or more types of investment income listed on page 1. You may need the following federal forms and schedules to complete this worksheet:

- Form 1040 (or 1040-SR).
- Schedule 1 (Form 1040).
- Schedule E (Form 1040).
- Form 4797.
- Form 8814.

Enter the amounts, if any, from the indicated federal form or schedule.

1. Interest (Form 1040, line 2a plus line 2b). 1. _____
2. Your child's tax-exempt interest (Form 8814, line 1b). 2. _____
3. Your child's interest and dividends reported on your return (Form 8814, line 12). 3. _____
4. Ordinary dividends (Form 1040, line 3b) 4. _____
5. Capital gain (Form 1040, line 7). If a loss, enter 0. 5. _____
6. Gain from sale of business property: If Form 4797, line 8 is zero, enter the amount from Form 4797, line 7; otherwise, enter the amount from Form 4797, line 9. If less than zero, enter 0. 6. _____
7. Line 5 minus line 6. 7. _____
8. Royalties (Schedule E, line 23b). 8. _____
9. Rental income from personal property (Schedule 1, line 8I). 9. _____
10. Line 8 plus line 9. 10. _____
11. Expenses related to royalties (Schedule E, line 20). 11. _____

12. Expenses related to rental income from personal property (Schedule 1, line 24b). 12. _____
13. Line 11 plus line 12. 13. _____
14. Line 10 minus line 13. If less than zero, enter 0. 14. _____

Note for lines 15 and 16: Don't enter any amount that is included in your earned income or that you have already entered on another line on this worksheet.

15. Net income from passive activities (Schedule E, line 26, 29a (col. (h)), 34a (col. (d)), or 40; gain labeled "FPA" on Form 4797, line 10). 15. _____
16. Losses from passive activities (Schedule E, line 26, 29b (col. (g)), 34b (col. (c)), or 40; loss labeled "PAL" on Form 4797, line 10). Don't use parentheses or a minus sign. 16. _____

17. Line 15 minus line 16. If less than zero, enter 0. 17. _____
18. Add lines 1, 2, 3, 4, 7, 14, and 17. This is your **total investment income**. 18. _____

Is the amount on line 18 more than \$11,000?

- Yes. **STOP**; you can't claim the Oregon EIC.
- No. Return to page 1 and continue to Step 3.

Do you have questions or need help?

www.oregon.gov/dor
 503-378-4988 or 800-356-4222
questions.dor@dor.oregon.gov

Contact us for ADA accommodations or assistance in other languages.