

## Tax Policy Update

01/09/09

### Calculating Oregon Tax for Registered Domestic Partners (RDPs)

Under the *Oregon Family Fairness Act* passed in 2007, a same sex couple that registers as a domestic partnership *in Oregon* is required to be treated the same as a married couple for Oregon tax purposes. The Department of Revenue has developed instructions and examples which are now located on our website. Please take some time to familiarize yourself with the procedures RDPs will follow beginning in 2008.

See our website for more information:

<http://www.oregon.gov/DOR/PERTAX/RDP2008.shtml>

### Calculating the Federal Tax Subtraction for 2008

Remember that for tax year 2008, taxpayers must reduce their federal tax subtraction by any federal stimulus (rebate) payments they received. Likewise, if a taxpayer claims a recovery rebate credit on line 70 of the form 1040 (line 42 on the form 1040A), that amount will also reduce the federal tax subtraction. The stimulus payments and recovery rebates represent a reduction in 2008 federal tax liability. The federal tax subtraction is limited to \$5,600 in 2008. For more information and an example, go to:

<http://www.oregon.gov/DOR/PERTAX/faq-fedrebate.shtml>.

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