

# Oregon Personal and Disability Exemptions

03/22/2018

## 1. \_\_\_ Personal Exemption Credit (ORS 316.085)

Every nondependent taxpayer in Oregon is allowed one personal exemption credit for himself or herself, one for a spouse, and one for each dependent. **Note: See Page 93 of the 2017 Publication OR-17 for limitations and other requirements. The credit can only be claimed if the taxpayer's AGI is under \$100,000 (\$200,000 if filing jointly).**

## 1.404 Child with a Disability Exemption Credit (ORS 316.099)

Revised: Tax Year 2016

An additional personal exemption credit is allowed for each qualifying dependent child who is disabled. "Child with a disability" is defined as a dependent child who is eligible for early intervention services or who received special education as defined by the State board of Education, and who is diagnosed as having autism spectrum disorder, communication disorder, deaf-blindness, hearing impairment, intellectual disability, orthopedic impairment, specific learning disability, traumatic brain injury, or visual impairment, in accordance with State Board of Education rules. **Note: See Page 93 of the 2017 Publication OR-17 for limitations and other requirements. The credit can only be claimed if the taxpayer's AGI is under \$100,000 regardless of filing status.**

## 1.410 Loss of Limbs (ORS 316.079)

Expired: December 31, 2015

A personal income tax credit of \$50 is allowed for taxpayers with permanent and complete loss of function of at least two limbs. If both taxpayers on a joint return meet the criteria, the credit is \$100. All taxpayers eligible for this credit are also eligible for the severe disability credit. **Note: See page 100 of the 2015 Publication OR-17 for other requirements.**

## 1.411 Severe Disability Exemption Credit (ORS 316.752 & 316.758) Revised: Tax Year 2016

An additional personal exemption credit is allowed for taxpayers with severe disabilities. Two additional personal exemptions may be claimed on a joint return if both spouses qualify. Severe disability is defined by any of the following: the loss of use of one or both feet or legs, the loss of use of both hands, permanent blindness, or a physical or mental permanent condition or an impairment of indefinite duration that limits the abilities of the person to earn a living, maintain a household, or provide personal transportation without employing special orthopedic or medical equipment or outside help. **Note: See Page 93 of 2017 Oregon 17 for limitations and other requirements. Credit can only be claimed if federal AGI does not exceed \$100,000 regardless of filing status.**