

## **2012 Tax Exemption for Parents of Children with Disabilities**

The Oregon Tax Code provides an additional tax exemption for parents of eligible children with disabilities in Oregon. The procedure for claiming an exemption for the 2012 tax year is explained in the Oregon Individual Income Tax Return and Instruction booklets.

### **Who qualifies for the exemption?**

A child qualifies if he or she meets **all** of the following criteria:

- Qualifies as your dependent for tax year 2012;
- Is eligible for early intervention services, early childhood special education services or receives special education as defined by the State Board of Education of the state where the child attends school; **and**
- Is considered to have a disability as of December 31, 2012 under the federal Individuals with Disabilities Education Act (IDEA) and related Oregon laws.

Eligible IDEA disability categories include: Autism (code # 82); Hearing Impairment (20); Serious Emotional Disturbance (60); Deafblind (43); Vision Impairment (40); Other Health Impairment (80); Traumatic Brain Injury (74); Orthopedic Impairment (70); and Intellectual Disability (10). As per Oregon Revised Statute (ORS) 316.099, children receiving special education services for communication disorders (50) and specific learning disabilities (90) do **not** qualify for this tax exemption.

### **What documentation must be submitted with your tax return to qualify for this exemption?**

The tax instruction booklet explains that your child must have an Individualized Education Program (IEP) or an Individualized Family Service Plan (IFSP) and an eligibility statement for one of the qualifying disabilities listed above. A copy of the IEP or IFSP coversheet and a copy of the student's eligibility statement may be obtained from the school district. The coversheet and copy of the eligibility statement should be kept with the child's permanent health and education records, as maintained by the family – they DO NOT need to be submitted with your tax return. Parents are advised to store an additional copy with their 2012 tax records as they may be asked by the Oregon Department of Revenue to provide such documentation.

To claim the exemption on your 2012 state taxes, write the child's name along with the names of all other dependents on the line titled "All dependents" (line 6c on Form 40). In addition, write the name of the eligible child on the line provided for "Disabled children only" (line 6d on Form 40). This allows the parent to claim an additional tax exemption for the child.

### **Oregon Department of Revenue Online Instructions and Forms**

For further information and assistance in completing your tax forms, consult a tax professional or contact the Oregon Department of Revenue at 1-800-356-4222. Oregon income tax forms and publications are available <http://www.oregon.gov/dor/PERTAX/Pages/formspit.aspx>.

If you have further questions, you may contact Robbi Perry, Information Specialist, Office of Student Learning and Partnerships, at the Department of Education at 503-947-5782 or [robbi.perry@state.or.us](mailto:robbi.perry@state.or.us).