

Introduction

Purpose

Beginning January 1, 2008, income from conveyances by non-residents of real property located in Oregon is subject to withholding. Certain "authorized agents" must withhold tax and remit it to the department on behalf of the transferor. Some transferors are exempt from the withholding requirements.

Definitions

The following terms are used in these instructions:

"Authorized Agent" is an agent who provides closing and settlement services as part of a conveyance. An authorized agent includes escrow agents, title companies, real estate brokers, attorneys, and qualified intermediaries (QI) as defined under Internal Revenue Code (IRC) §1031.

"Closing and settlement services" are services provided by an authorized agent for the benefit of a transferor or transferee in connection with a conveyance. The services must also include the receipt and disbursement of moneys in accordance with instructions given by the parties to the conveyance. Closing and settlement services do not include services such as inspections, appraisals, drafting services, or recording services.

"Conveyance" is generally the sale of a real property interest where the real property is located in Oregon.

"FEIN" is the federal employer identification number.

"Pass-through entity" is a partnership, S corporation, limited liability company (LLC), limited liability partnership (LLP), certain trusts, or estates. A pass-through entity is an entity whose income and expenses flow through to the partners or shareholders.

"Transferee" is a person who acquires ownership of real property located in Oregon.

"Transferor" is a person who transfers, sells, deeds, or otherwise conveys one's real property interest to another person. A transferor does not include a pass-through entity already subject to withholding under ORS 314.775 to 314.784, or a governmental agency or instrumentality.

Important addresses

Mail **Form TPV** within 20 days of disbursal to:

Oregon Department of Revenue
PO Box 14950
Salem, OR 97309-0950

When requested, mail **Form 40-WE** to:

Oregon Department of Revenue
PTAC Compliance
955 Center Street NE
Salem, OR 97301-2555

Withholding requirements

An authorized agent is required to withhold tax and remit the tax to the department on behalf of a transferor if the transferor is conveying real property located in Oregon. Withholding is not required if:

- The consideration (sales price) for the real property is \$100,000 or less;
- The transferee is acquiring the real property through foreclosure;
- The transferor is an individual who is a resident of Oregon;
- The transferor is a C corporation that has a permanent place of business in Oregon; or
- The transferor has advice from a tax professional that the conveyance qualifies for nonrecognition of gain under IRC §1031 or §1033, or is otherwise not taxable to the transferor under Oregon law.

Withholding on real estate conveyances is not the same as payroll withholding. Payroll withholding is tax withheld from employee's paychecks. The authorized agent remitting the tax on behalf of a transferor does not need to have an Oregon business identification number (BIN) as is required for payroll withholding. If the transferor is a C corporation, the transferor may have an Oregon BIN. Use the Oregon BIN on the forms as required. If the transferor does not know the Oregon BIN, you may use the FEIN when a tax identification number is required to be used for a C corporation. Otherwise, if the transferor is an individual, enter the transferor's Social Security number when requested on the forms.

Form 40-WE: Exemption from Withholding

General

A transferor who is exempt from withholding must complete Form 40-WE, *Affirmation of Exemption from Withholding on an Oregon Real Property Conveyance*. The Form 40-WE must be retained in the records of the authorized agent for six years from the date the transaction closed. The authorized agent must provide a copy of the Form 40-WE to the department upon request of the department. The transferor should keep a copy of the Form 40-WE provided to the authorized agent.

Exemption for Oregon resident individuals

If the transferor is claiming exemption from withholding because they are a resident of Oregon, yet the information in the authorized agent's records indicates otherwise, the authorized agent must mail the Form 40-WE to the department along with a copy of the HUD-1 settlement sheet.

Determining residency status

Who is an Oregon resident?

A transferor is a full-year resident of Oregon (even if they live outside of Oregon) if all of the following are true:

- The transferor thinks of Oregon as their permanent home;
- Oregon is the center of the transferor's financial, social, and family life; and
- Oregon is the place the transferor intends to return to when they are away.

The transferor is still an Oregon resident if they move out of Oregon temporarily or moved back to Oregon after a temporary absence.

Who is a nonresident?

A nonresident is a transferor that maintains their permanent home outside of Oregon all year. Sometimes, Oregon residents are deemed nonresidents if the transferor:

- Maintained a permanent home outside Oregon the entire year; and
- Didn't keep a home in Oregon during any part of the year; and
- Spent less than 31 days in Oregon during the year.

Note: A recreational vehicle (RV) is not considered a permanent home outside Oregon.

What if the transferor moves into or out of Oregon during the year?

If the transferor has moved into or out of Oregon during the calendar year, they are known as a "part-year resident." They are both a resident for part of the year and a nonresident for part of the year. If the transferor is a part-year resident, they may only claim exemption from withholding if the conveyance occurs and the proceeds are disbursed during the part of the year that the transferor is a resident of Oregon.

Example 1: Anne moved from Oregon to California on March 31, 2008. She sold her Oregon rental property on July 28, 2008. Even though Anne was a resident of Oregon for the first three months of the year, she was not a resident at the time of the conveyance so she may not claim exemption from withholding as a resident of Oregon.

Exemption for a C corporation doing business in Oregon

For purposes of determining who is exempt from withholding on a real property conveyance, a C corporation doing business in Oregon is exempt from withholding. A C corporation is doing business in Oregon if it has a permanent office with at least one employee in Oregon. The C corporation must own or lease property in Oregon in addition to the property that is the subject of the conveyance. A C corporation that is merely registered to do business in Oregon, but has not made use of that right, is not doing business in this state. A C corporation that does not have a permanent office in Oregon with at least one employee in Oregon is not exempt from the withholding requirements even if it owns other property in Oregon in addition to the property that is the subject of the conveyance.

If the C corporation is claiming this exemption when the information available to the authorized agent indicates otherwise,

mail Form 40-WE, along with the HUD-1 settlement sheet, to the department. See Important Addresses section on page 1.

Tax-deferred gain exemption

If the transferor is claiming exemption from withholding because they intend to defer tax on the gain from the conveyance allowed under IRC § 1031 or § 1033, the authorized agent must mail Form 40-WE to the department along with a copy of the HUD-1 settlement sheet.

Claiming an exemption when the property is owned by more than one transferor

To be exempt from the withholding requirement, both transferors must meet an exemption separately. If one transferor is exempt and the other(s) is not exempt, withholding is required on the portion of the conveyance attributable to the non-exempt transferor(s).

Transferor is married or is a registered domestic partner

If both transferors are exempt and the couple intends to file a joint Oregon tax return for 2008, complete one Form 40-WE indicating for which exemption(s) the transferors qualify. If only one of the transferors is exempt, complete one Form 40-WE for the transferor who qualifies for exemption. Complete one Form 40-CW for the transferor who is subject to withholding. See page 3 for more instructions for Form 40-CW.

Example 2: Dave and Audrey are married and jointly own a rental property in Oregon. Dave is a Washington resident and Audrey is an Oregon resident. They own the conveyed property in equal shares. Because Audrey is a resident of Oregon, she is not required to have tax withheld on the conveyance (although she's still responsible to pay estimated tax on the income). However, tax is required to be withheld on behalf of Dave based on Dave's ownership interest in the property.

Transferor jointly owns property and is not married nor a registered domestic partner.

Complete a separate Form 40-WE for each transferor who qualifies for exemption. Complete one Form 40-CW for each transferor who is subject to withholding. See page 3 for more instructions for Form 40-CW.

Example 3: Rae, Camille, Joe, and Lane inherited a piece of property from their parents. The siblings chose to sell the property. Camille and Joe are Oregon residents, but Rae and Lane are California residents. Camille and Joe are exempt from the withholding requirements and each must complete a Form 40-WE. Rae and Lane are not exempt and each must complete Form 40-CW.

Mailing Form 40-WE to the department

In addition to special requests for this form, there are three known instances when the department requests a copy of the Form 40-WE be mailed to the department. Mail the Form 40-WE, and the HUD-1 settlement sheet (if any), to the department if the transferor claims exemption:

- As a individual resident of Oregon, yet has a non-Oregon address.
- Because the transferor intends to defer tax under IRC §1031 or §1033.
- As a C corporation doing business in Oregon and it has a non-Oregon address.

When mailing the Form 40-WE, be sure to enter the transferor's tax identification number on the form as requested. The tax identification number does not need to be on the form if the form is merely being kept in the authorized agent's records. See Important Addresses section on page 1.

Form 40-CW: Calculating Withholding

General information

If a transferor is not exempt from the withholding requirements or fails to complete the Form 40-WE indicating an exemption, the authorized agent must withhold the least of:

- Four percent of the consideration (sale price);
- Four percent of the net proceeds; or
- Ten percent of the gain that is includable in Oregon taxable income.

To determine the proper amount of withholding, the transferor must complete Form 40-CW, *Transferor's Certificate of Oregon Withholding Amount* and provide it to the authorized agent handling the transaction in the time specified by the authorized agent. If the transferor does not provide the completed Form 40-CW to the authorized agent as the authorized agent requires, the authorized agent must withhold and remit 4 percent of the consideration for the conveyance, or if less, the entire net proceeds.

Due date for Form 40-CW

If the authorized agent is an escrow or title company, the transferor must provide the completed Form 40-CW to the authorized agent on or before the date of the conveyance.

If the authorized agent is a qualified intermediary (QI), the transferor must provide the completed Form 40-CW to the authorized agent at or before the time all replacement property is acquired or termination of the exchange.

Calculation of withholding

Consideration

The consideration for the conveyance is generally the sales price of the property and is the amount given to the transferor in exchange for the transferor's interest in the real property. Consideration includes cash, assumed debt, and the fair market value of any property given to the transferor.

Net proceeds

This is the amount from the conveyance that is disbursed to the transferor. Generally, this is the amount of "cash to seller" shown on the HUD-1 settlement sheet. In a deferred like-kind exchange, any amount from the conveyance that the QI disburses to the transferor at the termination is subject to withholding. If the exchange fails, the QI uses the

amount disbursed to the transferor at the time the exchange fails to calculate the amount of withholding.

Example 4: Katie sold a small commercial building for \$500,000. She purchased it for \$250,000 10 years ago. Her selling expenses from the property were \$20,000 and included typical costs such as commissions, title insurance, appraisal fee, recording fees, etc. The amount on the HUD-1 settlement sheet on the "cash-to-seller" line was \$230,000. The escrow agent is scheduled to disburse \$230,000 from this conveyance. Thus, the "net proceeds" related to this transaction used to calculate withholding is \$230,000.

Example 5: Same facts as Example 4, except that Katie entered into a deferred like-kind exchange. The escrow agent forwarded \$200,000 of the amount due to the transferor to a qualified intermediary. The escrow agent is scheduled to disburse \$30,000 to Katie. The "net proceeds" used to calculate withholding is \$30,000.

Example 6: Assume the same facts as Example 5. During the exchange, Katie fails to identify replacement property within the appropriate timeframes so the exchange fails. The QI is scheduled to disburse the remaining \$200,000 from the conveyance to Katie. The "net proceeds" used to calculate withholding is \$200,000.

Gain includable in Oregon taxable income

This is the amount of consideration received for the conveyance less the transferor's federal adjusted basis in the property or the Oregon adjusted basis if different than the federal adjusted basis. The result is reduced by the selling costs directly related to the conveyance and any part of the gain that is excludable under federal law.

Example 7: Matt sold his rental triplex for \$750,000. He purchased the property 15 years ago for \$400,000. He immediately renovated the property spending an additional \$200,000. He has claimed straight-line depreciation on the property over the last 15 years totaling \$327,270 (\$21,818 each year for 15 years). His Oregon and federal adjusted basis in the rental is \$272,730 (\$600,000 – \$327,270). He had ordinary selling costs of \$50,000. His gain includable in Oregon taxable income is \$427,270 (\$750,000 – \$272,730 – \$50,000).

Gain that is partially exempt from taxation

If a transferor conveys property that is partially exempt from taxation, the transferor may reduce the gain includable in Oregon taxable income by the exempt amount for this purpose.

Example 8: Steve, a single individual, sold his personal residence for \$690,000. He purchased the property eight years ago for \$225,000. The total gain from the sale of his personal residence is \$465,000. Under IRC § 121, Steve may exclude \$250,000 of the gain from the sale of his personal residence from taxation. He may reduce the gain includable in taxable income by the amount excludable on his federal tax return. The withholding is based on the gain of \$215,000 (\$465,000 – \$250,000).

Gain if like-kind exchange fails

If a transferor entered into a tax-deferral under IRC §1031 or §1033, the transferor may have already paid tax on any amounts disbursed to the transferor at the closing of the

relinquished property. The transferor may include in the basis calculation any amount of the gain on which tax has previously been withheld when determining the adjusted basis in the property for this purpose.

Example 9: Hanna sold a parcel of land for \$120,000. She acquired the land five years ago for \$40,000. She wanted to defer the gain on the parcel, but did choose to receive \$10,000 from the consideration at the closing of the relinquished property. Her escrow agent withheld tax on the \$10,000 she received at that time. However, Hanna failed to acquire replacement property in time so the exchange failed. When she calculates the gain on the property, she may increase her original \$40,000 basis by the \$10,000 from the original closing on which tax was already withheld. For the purpose of calculating withholding, the gain includable in Oregon taxable income is \$70,000 (\$120,000 – \$50,000).

Gain if “boot” is received in a like-kind exchange

The term “boot” refers to any non-like kind property that is exchanged. The most common forms of boot are cash and mortgages. If the transferor receives more “boot” than is given up, the transferor has a tax consequence. Thus, if a transferor receives “boot” in an exchange, the authorized agent must withhold based on that amount even if the exchange is completed as required.

Example 10: Assume the same facts as Example 9 except that Hanna actually acquired the replacement property. However, the replacement property was worth \$110,000. To make the exchange equal, Hanna acquired the property and a promissory note for the remaining \$10,000 (non-like kind property). The amount of gain used to calculate withholding is the \$10,000 of boot she received.

Gain recognized using the installment method

If a transferor uses the installment method under IRC §453 to defer tax on the gain associated with the conveyance, the transferor may reduce the gain used to calculate withholding. Reduce the gain for the year by the amount that is deferred under IRC §453.

Example 11: Edward sold a large acreage for \$1 million. His total gain on the sale was \$500,000. He and the transferee entered into a land-sale contract where the transferee pays Edward over five years with 50 percent paid in the first year and the remainder paid evenly each subsequent year. For tax purposes, Edward recognizes \$250,000 of the gain in the year the conveyance. To calculate withholding, he may reduce his “gain includable in Oregon taxable income” by the amount deferred until later years (\$250,000).

Form OR-18 and Form TPV: Reporting Tax Withheld

Purpose of form

Form OR-18 is a report to the transferor of the tax withheld on the transferor’s behalf. The purpose of the form is to establish the amount of withholding the transferor may claim on their personal or corporate tax return. The authorized agent completes Form OR-18 when the authorized

agent withholds and remits the tax to the department. The top two-thirds of the form is for the transferor’s records; the bottom third of the form is to be sent to the department along with the payment. As evidence of the tax paid on the transferor’s behalf, the authorized agent may also wish to keep a copy of the Form OR-18 in its records.

Due date of Form OR-18 and Form TPV

The tax withheld must be remitted to the department within 20 days from the time the proceeds from the conveyance are disbursed to the transferor. The payment must be remitted with the payment voucher, Form TPV, *Payment of Tax Withheld for Nonresidents*. The payment voucher should reflect the tax period to which the payment applies and the type of tax being remitted. The box on the voucher titled “Real property conveyance” should be marked to distinguish it from other nonresident withholding payments. The department will credit the payment to the appropriate tax year as of the date of the payment.

Tax periods

- First quarter is January 1 to March 31.
- Second quarter is April 1 to May 31.
- Third quarter is June 1 to August 31.
- Fourth quarter is September 1 to December 31.

Example 12: Susan conveyed her real property on August 15, 2008. The authorized agent completes Form OR-18 and Form TPV and enters “2008” in the tax year field and enters “3” in the quarter field. The department will credit Susan’s tax account with the payment for the third quarter of 2008 as of the date the payment is made.

Special rules for like-kind exchanges

Under federal law, a transferor that enters into a like-kind exchange may not file that year’s tax return until the exchange is complete. If the exchange fails after the close of the tax year, the QI withholds tax at the time of the failure. Because the tax that was withheld is being remitted relates to a previous tax year, the QI will complete the Form OR-18 and Form TPV always entering the fourth quarter of the previous calendar year.

Example 13: Assume the same facts as Example 12 except that Susan enters into a deferred like-kind exchange. She may not file her 2008 tax return until the exchange is final. If the exchange fails, the QI completes Form OR-18 and Form TPV for the fourth quarter of tax year 2008, even though the exchange failed in February 2009. The department will credit the payment to the appropriate tax year as of the date of the payment.

Remittance address

Mail the completed Form TPV to the department within 20 days of the disbursement to:

Oregon Department of Revenue
PO Box 14950
Salem, OR 97309-0950

**Form
40-WE**

**Affirmation of Exemption from Withholding
on an Oregon Real Property Conveyance**

Tax Year
2008

Name(s) of individual or C corporation transferring property (transferor)			Transferor is (check one): <input type="checkbox"/> Individual <input type="checkbox"/> C corporation	
Transferor's address	City	State	ZIP Code	
Transferor's Social Security number or Oregon account number (BIN)		Transferor's federal employer identification number (FEIN)		
Percentage of ownership interest in property		Transferor's daytime telephone number ()		
Address of property conveyed				

I (we) hereby affirm that I am (we are) the transferor(s) of the property described above and that as of the date of closing the transferor (initial all that apply):

Exemption claimed

Initial here

Certifies that the consideration for the property conveyed is \$100,000 or less

Is an individual and resident of Oregon

Is a C corporation that has a permanent place of business in Oregon

Intends to defer tax on the gain under Internal Revenue Code (IRC) §1031 or §1033 and, at the time of closing, the property is eligible for such treatment.

Has received advice from a tax professional that there is no tax estimated to be due because the conveyance is:

- The sale of a principal residence and the gain qualifies for exclusion under IRC §121.....
- A transfer to a corporation controlled by the transferor for purposes of IRC §351.
- A transfer pursuant to a tax-free reorganization under IRC §361.....
- A transfer by a tax-exempt entity for purposes of IRC §501(a) and the transfer does not give rise to unrelated business taxable income under IRC §512.
- A transfer to a partnership in exchange for an interest in the partnership such that no gain or loss is recognized under IRC §721.
- Between spouses or is incident to divorce for purposes of IRC §1041.....
- A transfer where the transferor is conveying the property subject to a mortgage, trust deed or land sale contract to a mortgagee, trust deed beneficiary, or land sale contract vendor as part of a foreclosure action, a non-judicial foreclosure, or forfeiture proceeding, or a transfer by a mortgagor, trust deed grantor, or land sales contract vendee in lieu of a foreclosure, with no additional consideration.
- A transfer that results in zero gain or a loss and there is expected to be no tax owed on the conveyance
- Fully exempt from the recognition of gain under ORS chapter 316, 317, or 318 as explained to the department in writing at the time the transaction is completed (attach explanation to this form).

I (we) certify under penalty of perjury the above statements are true. **(Corporate officers, fiduciaries, or other qualified persons signing on behalf of the taxpayer(s):** By signing, I also certify that I have the authority to execute this form.)

Signed under penalty of perjury:

Transferor's signature

Date

Spouse's signature (if applicable)

Date

KEEP THIS FORM IN AUTHORIZED AGENT'S RECORDS FOR SIX YEARS FROM DATE SIGNED

**Form
40-CW**

**Transferor's Certificate of
Oregon Withholding Amount**

Tax Year
2008

Use this form to calculate Oregon tax required to be withheld on transfers of real property interests. The amount of tax sent to the Oregon Department of Revenue by the authorized agent will be credited to the Oregon income tax account of the individual or C corporation transferring the property (transferor) as an estimated payment. The transferor is required to complete parts A and B. The authorized agent is required to complete Form OR-18 and Form TPV to send a payment. The authorized agent must prepare two copies of Form OR-18 and Form TPV for each transferor for whom Oregon tax was withheld and distribute as follows:

- To the transferor for their records.
- To be retained by the authorized agent for its records.

Mail Form TPV within 20 days of disbursal to:
 Oregon Department of Revenue
 PO Box 14950
 Salem, OR 97309-0950

Transferor's name	Transferor's tax ID number (SSN, FEIN, or BIN)
Address of property conveyed	

PART A

NOTE: This part assumes net proceeds are always less than consideration.

1. Net proceeds. Enter amount disbursed to seller.....	1.	\$	
2. Multiply line 1 by 4%. Enter result here.....	2.	\$	
3. Consideration.	3.	\$	
4. Enter your federal or Oregon adjusted basis in the property, whichever is greater.....	4.	\$	
5. Enter selling costs directly related to this conveyance.....	5.	\$	
6. Add lines 4 and 5. Enter result here.....	6.	\$	
7. Taxable gain. Subtract line 6 from line 3. Enter result here.....	7.	\$	
8. Reduce gain by applicable nonrecognition section under federal law. Enter IRC section _____.....	8.	\$	
9. Subtract line 8 from line 7. Enter result here.....	9.	\$	
10. Multiply line 9 by 10%. Enter result here.....	10.	\$	
11. Withholding. Enter the lesser of line 2 or line 10.....	11.	\$	

PART B

I (we), _____ authorize _____ to withhold tax shown on line 11 as required by Oregon law. If line 11 is -0-, I understand that tax is not being sent to the department on my (our) behalf.

Transferor's signature

Date

Authorized agent's signature

Date

KEEP THIS FORM IN AUTHORIZED AGENT'S RECORDS FOR SIX YEARS FROM DATE SIGNED

Taxpayer assistance

Printed information (free)

Income tax booklets are available at many post offices, banks, and libraries. For booklets and other forms and publications, you can also access our website, order by telephone, or return the form below.



Check individual boxes to order. Complete name and address section. Clip on the dotted line, then mail the entire list to the address below.

Forms and instructions

- Forms 40P & 40N, *Part-Year & Nonresident* 150-101-045
- Form 40-EXT, *Oregon Automatic Extension and Payment Voucher* 150-101-165
- Form 41-V, *Oregon Fiduciary Tax Payment Voucher* 150-101-173
- Form 41-ESV, *Oregon Individual Estimated Tax Payment Voucher* 150-101-026
- Form 20, *Corporation Excise Tax* 150-102-020
- Form 20-I, *Corporation Income Tax* 150-102-021
- Estimated Income Tax Payment Instructions and Vouchers* 150-101-026/-2
- Form 10, *Underpayment of Oregon Estimated Tax* 150-101-031
- Form 37, *Underpayment of Corporation Estimated Tax* 150-102-037

Publications

- 2-D Barcode Filing for Oregon* 150-101-631
- Audits: What To Do if You Are Audited* 150-101-607
- Computing Interest on Tax You Owe* 150-800-691
- Credit for Income Taxes Paid to Another State* 150-101-646
- Divorce and Taxes* 150-101-629
- Electronic Filing for Oregon* 150-101-630
- Estimated Income Tax* 150-101-648
- Income Tax Filing Extension* 150-101-660
- Record-Keeping Requirements* 150-101-608
- Your Rights as an Oregon Taxpayer* 150-800-406
- List of other printed information:
Form and Publication Order 150-800-390

Send to: Forms, Oregon Department of Revenue
PO Box 14999, Salem OR 97309-0990

Please print

Name _____
Address _____
City _____
State _____ ZIP Code _____

Internet

www.oregon.gov/DOR

Check your refund at www.oregonrefund.com



- Download forms and publications
- Get up-to-date tax information
- E-mail: questions.dor@state.or.us

This e-mail address is not secure. Do not send any personal information. General questions only.

Questions?

Write

Oregon Department of Revenue,
955 Center St NE, Salem OR 97301-2555.
Include your Social Security number and a daytime telephone number for faster service.



Telephone

Salem area or outside Oregon 503-378-4988
Toll-free from an Oregon prefix 1-800-356-4222

Call one of the numbers above to:

- Check on the status of your 2007 personal income tax refund.
- Order tax forms.
- Hear recorded tax information.
- Speak with a representative.



Monday through Friday 7:30 a.m.–5:00 p.m.
Closed Thursdays from 9:00 a.m.–11:00 a.m. Closed on holidays.

Extended hours during tax season (wait times may vary):

April 1–April 15, Monday–Friday 7:00 a.m.–7:00 p.m.
Saturday, April 12 9:00 a.m.–3:00 p.m.

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 Oregon 503-945-8617
Toll-free from an Oregon prefix 1-800-886-7204

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

Field offices

Visit a field office to get forms and assistance. **Do not send your return to these addresses.**

Bend 951 SW Simpson Avenue, Suite 100

Eugene 1600 Valley River Drive, Suite 310

Gresham 1550 NW Eastman Parkway, Suite 220

Lake Oswego 6405 SW Rosewood Street, Suite A

Medford 3613 Aviation Way, #102

Newport 119 NE 4th Street, Suite 4

North Bend 3030 Broadway

Pendleton 700 SE Emigrant, Suite 310

Portland 800 NE Oregon Street, Suite 505

Salem Revenue Building, 955 Center Street NE, Room 135

Salem 4275 Commercial Street SE, Suite 180