

OR-ASC ✓/Notes Code	Description	Man/ Auto	OR Pub 17 Page	Brief Explanation
Residency				
	Residency - Part Year and Nonresidents use OR-40-P/OR -40-N	M-OR	p13-15	If TP was not a full year resident of Oregon in 2018, select "Part Year" or "Non-resident" when starting Oregon return to generate forms. <i>Cannot be changed without deleting state.</i>
Exemptions				
	Severely Disabled Exemption - TP or SP	M-OR	p94	Extra exemption if disabled by Oregon definition; Fed AGI <\$100K
	Child with Disability	M-OR	p94	Extra exemption if child has qualifying disability, is K-12, and is under 21; Fed AGI<\$100K
ADDITIONS to Income				
	117 OR 529 Non-Qualified Withdrawals	M-OR	p58	May add to income if withdrawal was non-qualifying for OR (e.g.K-12 tuition)
	134 Gambling Losses claimed as an itemized deduction	M-OR	p88	May add to income if claimed as a deduction on Federal Schedule A when taking lottery subtraction. Now termed Itemized Deduction Add back. Also see subtraction 322
	148 Income Taxes paid to another state	M-OR	p56	May add to income IF credit taken on Oregon return AND these taxes are included in federal itemized deductions. See instructions
	158 Interest and Dividends on government bonds of other states	M-Fed	p56-57	Add to income if not included in Federal return. DO NOT ENTER IN STATE SECTION - use "Taxable State Interest" on interest income page and "Taxable State Dividends" on dividend income page.
	163 WFHDC medical expenses	M-OR	p88	Add to income if medical expenses used to determine WFHDC credit ARE ALSO CLAIMED as medical expense deduction. See WFHDC med expense worksheet OR PUB 17, pg 120. Considered Itemized Deduction Add back
SUBTRACTIONS from Income				
	300 American Indian	M-OR	p59-60	May qualify for subtraction IF TP or spouse is an American Indian and they meet specific criteria
	303 Construction Worker & logger commuting expenses	M-OR	p61-62	May subtract certain commuting expenses, IF TP or spouse work at least 1 construction project or logging operation site > 50 miles from their home
	307 Federal Pension Income	M-OR	p64-65	(Service before Oct. 1, 1991)/(Total Service) = % excluded USE THE OREGON FEDERAL PENSION CALCULATOR
	308 Tuition and Fees Subtraction	M-OR	p77	Tuition and Fees used for Education Credits can be subtracted from income up to \$4,000. See OR -17 for more details. See subtraction 333 for another educational related subtraction
	309 Federal income tax from a prior year	M-OR	p62-64	MAY be a subtraction IF additional Federal taxes are paid on the federal return because the Federal return was amended or audited
	311 Foreign Income tax	M-OR	p67	May be a subtraction IF credit was taken on Federal return for foreign taxes paid. Subtraction cannot be more than \$3,000 (\$1,500 MFS). Note: This is subject to the same maximum as the Federal tax subtraction so may be reduced or disallowed
	315 Interest and dividends on US bonds and notes	M-Fed	p67-68	May be subtraction, IF interest or dividend from US bonds/notes are included on federal return. DO NOT ENTER IN STATE SECTION - use "amt you want subtracted from state return" in interest section of federal return
	319 Military Active Duty pay	M-OR	p21-24	May qualify for one or more OR subtractions IF TP or spouse has military pay included in Federal AGI
	322 Lottery winnings	M-OR	p69	Subtract amount of OR lottery winnings for each ticket or play provided ticket was < or equal to \$600 and winnings were included in Federal return. Also, see addition 134
	324 Oregon 529 College Savings Network	M-OR	p71	Subtract up to \$4,865 MFJ (\$2,435 for all others), IF contributions were made to Oregon 529 College Savings plan during the year. Contributions must be made by Dec. 31, 2019 - Last year
	325 Oregon Income Tax refund	M-OR	p71	Subtract from income if OR income tax refund is included in Fed Income. Manual entry in TS. Should use the Simple Taxable Refund calculator to determine amount taxable on Federal
	330 Railroad Retirement Board benefits	A	p73	IF TP or spouse receives a Tier 2 RRB benefits, THEN these amounts represent an Oregon Subtraction. This is now an Automatic Subtraction with the ability to add any additional amounts if necessary
	333 Scholarship award used for housing expenses	M-OR	p73	May be a subtraction of up to the amount of the scholarship income included in Federal return. See subtraction 308 for Tuition and Fees subtraction.

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	351	Special Oregon Medical Subtraction (SOMS)	M-OR	p 73-76	May be a subtraction IF the TP or SP is 65 years old or greater at Dec. 31, 2018. USE OREGON SPECIAL MEDICAL SUBTRACTION CALCULATOR, follow direction carefully
	360	ABLE Account deposit	M-OR	p59	Subtract up to \$4,865 MFJ (\$2,435 for all others), IF contributions were made to an ABLE account during the year. Contributions must be made before the designated beneficiary turns 21 years old. Check OR 17 for more details. Contributions must be made by Dec. 31, 2019 - Last year
	361	First-time Homebuyers Savings Account	M-OR	p66	Subtract up to \$5,000 (\$10,000 MFJ) in contributions each year
POLITICAL CONTRIBUTION CREDIT					
	809	Political Contribution Credit	M-OR	p99-101	May claim credit of \$50 single and \$100 MFJ if certain conditions are met
STANDARD CREDITS					
	802	Income taxes paid to another state	M-OR	p94-98	MAY be a credit of income taxes paid to another state IF tax is paid to Oregon on the same income
	807	Oregon Cultural Trust Contributions	M-OR	p99	Credit of up to \$500 single and \$1,000 MFJ for contribution made to Oregon Cultural Trust, provided that contribution is matched by contributions made to qualified Oregon nonprofit cultural organizations
	811	Retirement Income	M-OR	p100-101	May be a credit if TP or spouse is receiving taxable retirement income and TP or spouse is 62 years old or greater at Dec. 31, 2018. USE EUGENETA.ORG CALCULATOR
CARRYFORWARD CREDITS					
	840	Child and dependent care (expired, carryforward only)	M-OR	p105	Expired on Dec. 31, 2015. However, if TP or spouse has a carryforward from the 2015 tax year, THEN this credit can be claimed for 2018, but not for more than the Oregon tax liability (Carryforward:5 yrs, then gone)
	846	Employer-provided dependent care assistance (expired, carryforward only)	M-OR	p106	Expired on Dec. 31, 2015. However, if TP or spouse has a carryforward from the 2015 tax year, THEN this credit can be claimed for 2018, but not for more than the Oregon tax liability (Carryforward:5 yrs, then gone)
	861	Residential Energy	M-OR	p110	Must have card from Oregon Dept of Energy with credit amount listed. See qualified purchases in OR PUB 17. (Carryforward 5 yrs, then gone)
REFUNDABLE CREDITS					
	895	Working Family Household & Dependent Care (WFHDC)	A	p 113-114	May have credit IF TP or spouse have earned income, paid dependent care expenses to "qualifying" individual & AGI within limits. MUST fill out Fed form 2441 to generate Sched OR-WFHDC. Many special rules, see instructions and appendix in OR-17
OTHER					
		2018 Oregon taxes due & paid in TY 2019	M-OR		See 2018 OR form 40, line 38, "Net tax" to obtain taxes due. <i>Only amounts paid in 2019 are entered into TaxSlayer.</i> This is a Schedule A deduction on Federal return
		Oregon Kicker 17.17%	M-OR	p114	If there is an amount on "Tax before Credits" (Line 22) on 2018 OR-40 taxpayer qualifies. Kicker is 17.17% of Line 22 2018 OR-40. Also can go to DOR site for "What's my Kicker" and divide by .1717 to find Line 22 amount
LOCAL TAXES					
		Lane County Transit Tax	M-Loc		IF TP or spouse have self-employment net income > \$400, and services performed in the Transit service area, then LTD tax must be paid. Go to state return and select localities, select FORM LTD.
		Portland Transit Tax (Trimet)	M-Loc		IF TP or spouse have self-employment income, and services performed in the Transit service area, then LTD tax must be paid. Go to state return and select localities, select FORM TM.
		Portland/Multnomah Business Tax	M-Loc		Portland/Multnomah County business income tax return is required for most self-employed individuals. Select Form TM or PORTLAND FORM SP