

✓/Notes	OR-ASC 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 2020, 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	p95	Extra exemption if disabled by Oregon definition; Fed AGI <\$100K
		Child with Disability	M-OR	p95	Extra exemption if child has qualifying disability, is K-12, and is under 21; Fed AGI<\$100K
ADDITIONS to Income - Most common only, see OR-17 for less common additions					
	117	OR 529 Non-Qualified Withdrawals	M-OR	p60	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	p58	May add to income if claimed as a deduction on Federal Schedule A when taking lottery subtraction. May be call an "Itemized Deduction Add back". Also see subtraction 322
	148	Income Taxes paid to another state	M-OR	p58	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	p59	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	p61	Add to income if medical expenses used to determine WFHDC credit ARE ALSO CLAIMED as medical expense deduction. See instructions for Schedule OR-WFHDC. Considered Itemized Deduction Add back
SUBTRACTIONS from Income - Most common only, see OR-17 for less common subtractions					
	300	American Indian	M-OR	p62-63	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	p64	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	p67-68	(Service before Oct. 1, 1991)/(Total Service) = % excluded USE THE OREGON FEDERAL PENSION CALCULATOR
	308	Tuition and Fees Subtraction	M-OR	p79	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	p65-66	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	p69-70	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	p70-71	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	p72	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	p74	MFS 529 Savings Plan account after December 31,2019 no longer qualify for a subtraction, but they mayqualify for a credit. Carryforward is still available from previous years.
	325	Oregon Income Tax refund	M-OR	p74	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	p75-76	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	p76	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.
	351	Special Oregon Medical Subtraction (SOMS)	M-OR	p 76-79	May be a subtraction IF the TP or SP is 66 years old or greater at Dec. 31, 2020. USE OREGON SPECIAL MEDICAL SUBTRACTION CALCULATOR, at ORTAXAIDE.ORG follow direction carefully

✓/Notes	OR-ASC Code	Description	Man/ Auto	OR Pub 17 Page	Brief Explanation
	360	ABLE Account deposit	M-OR	p62	Contributions you made to an Oregon or contracting state's Achieving a Better Life Experience (ABLE) account after December 31, 2019 no longer qualify for a subtraction, but they may qualify for a credit. Can use carryforward from previous years.
	361	First-time Homebuyers Savings Account	M-OR	p69	Subtract up to \$5,000 (\$10,000 MFJ) in contributions each year
POLITICAL CONTRIBUTION CREDIT					
	809	Political Contribution Credit	M-OR	p101-102	May claim credit of \$50 single and \$100 MFJ if certain conditions are met
STANDARD CREDITS - Most Common only, see OR-17 for less common credits					
	802	Income taxes paid to another state	M-OR	p96-99	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	p101	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	p102-103	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 ORTAXAIDE.ORG CALCULATOR
CARRYFORWARD CREDITS - Most Common only, see OR-17 for less common credits					
	840	Child and dependent care (expired, carryforward only)	M-OR	p107	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	p112	Expired on Dec. 31, 2017. 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 - Most Common Only, see OR-17 for less common credits					
	895	Working Family Household & Dependent Care (WFHDC)	A	p 117	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
	896	Oregon 529 College Savings contributions	M-OR	p116	Credit up to \$150, \$300 if married filing jointly for taxpayers who make contributions to an Oregon 529 College savings account.
	897	ABLE account contributions	M-OR	p115	Credit up to \$150, \$300 if married filing jointly for taxpayers who make contributions to an Oregon ABLE account.
OTHER					
		2019 Oregon taxes due & paid in TY 2020	M-OR		See 2019 OR form 40, line 38, "Net tax" to obtain taxes due. <i>Only amounts paid in 2020 are entered into TaxSlayer.</i> This is a Schedule A deduction on Federal return
		NO KICKER THIS YEAR	M-OR	p118	
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