

# Standard numeric codes for Oregon other additions, subtractions, deductions, modifications, and credits

Numeric codes are required when a taxpayer is claiming or reporting one of the following items and the line is not pre-printed on the Oregon form. If you have multiple items that use the same code, add them together and enter as a single item. If you have more than one code for each category (federal adjustment to income, other addition, other subtraction, other deduction and modification, or other credit), please fill out and include Schedule OR-ASC or OR-ASC-N/P.

<b>Federal adjustments to income—Forms 40N and 40P only</b>	<b>Code</b>
Certain business expenses of reservists, performing artists, and fee-basis government officials .....	002
Domestic production activities deduction .....	006
Health savings account deduction .....	003
Other adjustment to income reported on federal Form 1040, line 36.....	005
Penalty on early withdrawal of savings .....	004
 <b>Additions—Forms 40, 40N, and 40P only</b>	 <b>Code</b>
529 Oregon College Savings Plan non-qualified withdrawal .....	117
Basis adjustments .....	101
• Anti-churning rule denying ACRS and MACRS	
• Basis of business assets transferred to Oregon	
• Depletion in excess of property basis	
• Depreciation difference for Oregon	
• Federal depreciation disconnect	
• Gain or loss on the sale of depreciable property with different basis for Oregon	
• Passive activity losses	
• Suspended losses	
Business credit—unused.....	122
Business deduction add back for Oregon credits.....	104
• Income taxes paid to another state	
• Self-employed long-term care insurance deduction	
Claim of right income repayments.....	103
Disposition of inherited Oregon farmland or forestland.....	106
Domestic production activities deduction .....	102
Federal election on interest and dividends of a minor child (Form 40 only).....	107
Federal estate tax on income in respect of a decedent (Form 40 only).....	100
Federal income tax refunds (Form 40 only) .....	109
Fiduciary adjustments .....	100
• Accumulation distribution from a trust	
• Fiduciary adjustments from Oregon estates and trusts	
Individual Development Account (IDA).....	113
• Non-qualified withdrawal	
• Add back for IDA donation credit (Form 40 only)	
Itemized deduction add back for Oregon credits (Form 40 only).....	104
• Contributions:	
— Child Care Fund (add back credit amount)	
— Oregon Cultural Trust	
— Oregon Production Investment Fund	
— Renewable Energy Development	
— University Venture Development Fund	
• Long-term care insurance premiums	
• Taxes paid to other states	
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Oregon deferral of reinvested capital gain.....	118
Partnership and S corporation modifications for Oregon .....	119

Prescription drug plan subsidies .....	123
Schedule A deduction add back for Oregon subtractions (Form 40 only) .....	105
• Gambling losses claimed as an itemized deduction	
• Oregon only Schedule A items	
• Refund of Oregon only Schedule A items from a prior year	
Specially taxed income under federal law .....	115
• Lump-sum distributions from a qualified retirement plan	
• Passive foreign investment company income	
Unemployment compensation .....	129
<b>Subtractions—Form 40 only</b> .....	<b>Code</b>
Artist’s charitable contribution .....	301
Federal income tax from a prior year .....	309
Foreign tax .....	311
Mortgage interest credit .....	320
<b>Subtractions—Forms 40N and 40P only</b> .....	<b>Code</b>
Composite return, income from a .....	341
Federal pension income .....	307
Interest and dividends on U.S. bonds and notes .....	315
Oregon income tax refund .....	325
<b>Subtractions—Forms 40, 40N, and 40P only</b> .....	<b>Code</b>
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• Depreciation difference for Oregon	
• Gain or loss on the sale of depreciable property with a different basis for Oregon	
• Passive activity losses	
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**Deductions and Modifications—Forms 40N and 40P only** **Code**

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Federal tax from a prior year.....	602
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Itemized deduction add back for Oregon credits.....	608
• Contributions to:	
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— Individual Development Account	
— Oregon Cultural Trust	
— Oregon Production Investment Fund	
— Renewable energy development	
— University Venture Development Fund	
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**Credits** **Code**

*\* Prorated for Forms 40N and 40P*

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