

Tax Law Changes 1980 to 2008

This is a synopsis of tax law changes from 1980 to 2008. This information is helpful when comparing the personal income tax statistics from year to year.

Adjusted Gross Income (AGI)

The definition of Oregon AGI has been the same as federal AGI, except for tax year 1984. In 1983, changes in federal tax law began the taxation of part of Social Security income and eliminated the disability income exclusion.

Oregon has never taxed Social Security income; the state also continued the disability income exclusion for tax year 1984. Oregon AGI was computed, for tax year 1984 only, as federal AGI minus taxable Social Security and disability income exclusion.

Starting with tax year 1985, Oregon AGI has been the same as federal AGI, and federally taxed Social Security income has been treated as a subtraction from AGI.

Personal Exemptions and Exemption Credits

Prior to 1983, personal exemptions were deductions from Oregon AGI. In 1983, the personal exemption deduction was replaced by an \$85 exemption credit.

Since tax year 1987, the personal exemption credit has been indexed for inflation. From 1987 to 2001, the index was based on the Portland Consumer Price Index (CPI).

In 2002, the inflation index was changed to the U.S. city average.

Surplus Refunds

Under a law passed in 1979, the state must refund excess revenue to taxpayers when actual General Fund revenues exceed the forecast amount by more than 2 percent.

This limitation, termed the “2 percent kicker,” is applied separately to corporate income tax revenues and to the sum of personal income tax and all other General Fund revenue. The state is required to refund to corporate and personal income tax filers the full amount by which each forecast was exceeded, not just the amount exceeding the 2 percent limit.

Part-Year Resident and Nonresident Returns

Before 1983, both part-year residents and nonresidents were taxed on the portion of federal income attributable to Oregon sources.

Oregon tax law was changed so that tax for both part-year residents and nonresidents was computed on federal AGI and then prorated based on the ratio of Oregon to federal adjusted gross income. This resulted in higher tax for most filers.

Objections by Washington residents led to a special legislative session in 1984. The tax computation for nonresident filers was changed back to the way it had been before 1983, but part-year residents’ tax continued to be computed on federal income and prorated.

Tax Law Changes by Year

Tax Year 1981

Federal Law

- The Economic Recovery Tax Act (ERTA) was passed. Generally, it lowered tax rates and made adjustments to counter the effects of inflation. Many of these changes became effective in subsequent tax years.

- The Accelerated Cost Recovery System (ACRS) went into effect for claiming depreciation of tangible assets.

Oregon Law

- No major changes.

Tax Year 1982

Federal Law

- The rates for all tax brackets were reduced.
- A new deduction was allowed for married couples filing a joint return; the maximum deduction was \$1,500.
- Non-itemizers could deduct 25 percent of their charitable contributions, up to \$25.

Oregon Law

- The tax rates increased from 4 percent through 10 percent to 4.2 percent through 10.8 percent. The increase lasted for three years. Appendix A shows the complete rate and bracket structure.
- The weatherization and jobs tax credits ended in 1981 and could no longer be claimed.

Tax Year 1983

Federal Law

- The rates for all tax brackets were reduced.
- The two-earner married couple deduction increased to a maximum of \$3,000.
- Itemizers could deduct medical and dental expenses only to the extent they exceeded 5 percent of AGI.
- Nonbusiness casualty and theft losses could only be deducted to the extent they exceeded 10 percent of the taxpayer's AGI.

Oregon Law

- The personal exemption deduction was changed to a personal exemption credit.
- A credit for fish habitat improvements became effective.

Tax Year 1984

Federal Law

- The number of tax brackets increased from 13 to 15 while the tax rates for most brackets were reduced.
- Non-itemizers could deduct 25 percent of their charitable contributions, up to \$75.
- The holding period for long-term capital gains for property acquired between June 22, 1984, and January 1, 1988 was reduced from one year to six months.
- A portion of Social Security benefits became taxable under certain circumstances.

Oregon Law

- A subtraction was created for Social Security benefits that were taxed at the federal level. In effect, these benefits remained untaxed by Oregon.

Tax Year 1985

Federal Law

- Non-itemizers could deduct one-half of their charitable contributions.

Oregon Law

- The tax rates decreased from 4.2 percent through 10.8 percent to 4 percent through 10 percent. Appendix A shows the complete rate and bracket structure.

- The childcare credit was modified to be 40 percent of the federal childcare credit.
- A new credit was created for donating unsaleable fish to a gleaning cooperative or a member of Oregon Food Share.

Tax Year 1986

Federal Law

- Non-itemizers could deduct all of their charitable contributions.

Oregon Law

- An additional exemption credit was allowed for disabled children.
- Two other new credits were created: the alternative transportation credit and the reclaimed plastic credit.

Tax Year 1987

Federal Law

Many features of the Tax Reform Act of 1986 first took effect in 1987. Some key features of the law included:

- The number of tax brackets was reduced from 15 to five. Tax rates, which had ranged from 11 percent to 50 percent, were reduced to between 11 and 38.5 percent.
- The personal exemption was increased from \$1,080 to \$1,900.
- The zero bracket was replaced by a standard deduction based on filing status.
- The additional personal exemption for those 65 or older or blind was changed to an additional standard deduction.
- A taxpayer claimed as a dependent on someone else's return could no longer claim a personal exemption on their own return.

The standard deduction for those claiming zero exemptions was the greater of \$500 or their earned income, up to the standard deduction amount of their filing status.

- Itemized deductions were curtailed in several ways: elimination of deduction for sales tax, more stringent limitations on medical expenses (7.5 percent floor), establishment of a 2 percent of AGI floor for miscellaneous itemized deductions, and a deduction limitation of 65 percent of consumer credit interest.
- The dividend exclusion, the deduction for married couples when both work, and the moving expense deduction (except as an itemized deduction) were eliminated.
- The referential treatment of capital gains was eliminated, making capital gains 100 percent taxable.
- A deduction for charitable contributions was available only to itemizers.
- "Passive activity" losses were no longer allowed to shelter income from other sources.
- The Accelerated Cost Recovery System (ACRS) was modified. The most significant change was the increase in the depreciation period for real estate investments.
- Income averaging was repealed.
- More stringent requirements were added to eligibility for the adjustment for Individual Retirement Account contributions.
- Added a new adjustment for self-employed health insurance deduction.
- The alternative minimum tax (AMT) rate increased to 21 percent.

Oregon Law

- The tax rate structure was simplified by limiting the number of brackets to three, with tax rates of 5, 7, and 9 percent.

- The standard deduction amounts were raised and simplified: single, \$1,800; joint, \$3,000; head of household, \$2,640; and married filing separately, \$1,500.
- The personal exemption credit was indexed to inflation.
- The special tax on preference items was repealed.
- The maximum subtraction for federal tax was reduced from \$7,000 to \$3,000 for single, joint, and head-of-household returns and from \$3,500 to \$1,500 for married-filing-separate returns.
- The maximum subtraction for U.S. public retirement was increased from \$3,400 to \$5,000 per person; less restrictive requirements were adopted.
- The additional personal exemption for those 65 or older or blind was changed to an additional standard deduction. The additional standard deduction is \$1,200 for single or head-of-household filers and \$1,000 for married filing either jointly or separately.
- A taxpayer who could be claimed as a dependent on someone else's return was no longer allowed to claim a personal exemption on their own return. The standard deduction for those claiming zero exemptions was the greater of \$500 or their earned income, up to the standard deduction amount of their filing status.
- The credit for the permanently and totally disabled was increased from 15 percent of the federal amount to 40 percent of the federal amount.

Tax Year 1988

Federal Law

- The two top marginal rates – 35 percent and 38.5 percent – were replaced with a maximum rate of 33 percent.
- The home mortgage interest deduction became unlimited depending on the date of the mortgage.
- Consumer interest deduction was limited to 40 percent.

Oregon Law

- Two new credits became effective: dependent care assistance for employers and health insurance for small business employers.

Tax Year 1989

Federal Law

- Parents could elect to report minor children's investment income on their own federal return rather than filing a separate return for each child.
- Consumer interest deduction was limited to 20 percent.

Oregon Law

- In response to the federal change regarding a minor child's investment income, a new addition — “federal election on interest and dividends of a minor child” — was added to Oregon forms.
- Oregon's childcare credit computation was changed. A separate Oregon rate schedule based on federal taxable income was applied to federally allowable childcare expenses.

Tax Year 1990

Federal Law

- If used for higher education purposes, interest from Series EE U.S. savings bonds was excluded from income.
- Filers were required to pay interest on the deferred tax liability for certain installment sales.
- Consumer interest deduction was limited to 10 percent.

Oregon Law

- The United States public retirement subtraction was no longer limited to \$5,000 per person.
- Filers who deferred the tax liability for certain installment sales were required to make an interest payment.
- Three new credits became effective:
 - Rural medical practitioners.
 - Farm worker housing.
 - Fish screening devices.
- The alternative transportation credit was eliminated.

Tax Year 1991

Federal Law

- The top marginal tax rate was reduced to 31 percent.
- The top capital gains tax rate was limited to 28 percent.
- The AMT rate increased to 24 percent.
- Personal exemptions were phased out for taxpayers above a threshold amount.
- Itemized deductions were phased out for taxpayers above a threshold amount.
- Consumer interest deduction was eliminated.

Oregon Law

- The Oregon subtractions for Oregon and United States public retirement income were eliminated. They were replaced by a credit available to all taxpayers age 58 and older meeting the income limit and having public or private retirement income.
- Four new subtractions became effective:
 - IRA and Keogh distributions on which tax has already been paid to another state while the taxpayer was not an Oregon resident.
 - Oil heat tank cleanup costs.
 - Special medical deduction for taxpayers age 58 and older.
 - Underground storage tanks pollution grants.
- Three new credits became effective:
 - Bone marrow donation program expenses.
 - Child development contributions.
 - Youth apprenticeship programs expenses.

Tax Year 1992

Federal Law

- The federal deduction for 25 percent of health insurance costs of self-employed individuals ended June 30. Oregon allowed this deduction for all of 1992, with the amount from July 1 to December 31 claimed as an “other subtraction.”

Oregon Law

- A credit for the involuntary moving of a mobile home was created.
- Six other credits were modified:
 - The credit for income tax paid to another state had to be claimed on a nonresident return if income was taxed by both Oregon and one of the following: Arizona, California, Indiana, Virginia, or Guam.

- Employees who purchased medical insurance through the Oregon Medical Insurance Pool could claim the health insurance credit.
- The credit for sewage treatment works hook-up was increased to \$160 per year for hook-ups after December 31, 1991.
- The business energy, pollution control, and reclaimed plastics credits were limited to those giving preference to Oregon producers of the recycled materials.

Tax Year 1993

Federal Law

Congress passed and the president signed the Revenue Reconciliation Act of 1993. Some key features of the law included:

- Two marginal rates – 36 percent and 39.6 percent – were added to the rate structure. The complete rate and bracket structure are provided in Appendix B.
- The federal deduction for 25 percent of health insurance costs of self-employed individuals was reinstated retroactive to June 30, 1992. Oregon allowed this deduction under a separate law.
- The exclusion for employer-provided educational assistance was extended.
- Nonresidential real property placed in service on or after May 13, 1993, was depreciated under the Modified Accelerated Cost Recovery System (MACRS) general depreciation system over a 39-year period.
- The expensing allowance of qualifying assets (section 179 expenses) increased to \$17,500.
- Goodwill and related intangibles (section 197 intangibles) began to be amortized over 15 years.

Oregon Law

- The minimum age requirement for the retirement income credit and the special Oregon medical deduction was increased to 59.
- Three credits were modified:
 - The disabled child credit was expanded to include serious emotional disturbance and traumatic brain injury.
 - The rural medical practice credit no longer had a required three-year period.
 - The crop gleaning credit was extended indefinitely.

Tax Year 1994

Federal Law

- Up to 85 percent of Social Security benefits became taxable under certain circumstances.
- The federal deduction for 25 percent of health insurance costs of self-employed individuals that expired December 31, 1993, was retroactively reinstated and made permanent in April 1995. On 1994 returns, Oregon allowed this deduction under a separate law.
- Moving expenses were changed from an itemized deduction to an adjustment; some requirements were made more stringent. For 1994, Oregon followed prior federal law until the Legislature reconnected to federal law as of April 15, 1995.

Oregon Law

Because Oregon law was tied to federal law as of December 31, 1992, a number of changes that resulted from the Revenue Reconciliation Act of 1993 had no impact on Oregon taxes. Examples of these provisions include:

- Employer-provided educational assistance exclusion.
- Depreciation of nonresidential real property.
- Expensing certain tangible property (section 179 expenses).

- Amortization of goodwill and related intangibles.

Tax Year 1995

Federal Law

- The self-employment health insurance deduction became permanent and set at 30 percent for 1995.

Oregon Law

- Unused business credits that could be taken as a deduction on the federal return were not allowed on the Oregon return. They required an Oregon addition.
- The minimum age requirement for the retirement income credit and the special Oregon medical deduction was increased to 60.

Tax Year 1996

Federal Law

- No major changes.

Oregon Law

- Depreciation differences due to the Omnibus Budget Reconciliation Act of 1993 required certain adjustments or amended returns to be filed.

If an Oregon addition or subtraction was taken for 1993 or 1994 for Section 179 expense, the taxpayer could either amend the 1993 or 1994 return or take a one-time adjustment on the 1996 Oregon return. For assets placed in service between 1981 and 1985 (ACRS assets), the taxpayer had to make a one-time adjustment on the 1996 return to align the Oregon basis with the federal basis.

The one-time adjustment did not apply to depreciation of nonresidential real property placed in service in 1993 or 1994. Instead, the 1993 or 1994 return had to be amended.

- Effective January 1, 1996, the retirement income credit was figured on pension income only if it is included in Oregon taxable income.

Prior to 1996, the credit was figured on pension income included in federal taxable income. Taxpayers may have needed to amend their 1996 returns due to this tax law change.

- The gain on the sale of certain business assets could be deferred if the proceeds were reinvested in qualifying business assets within six months.

Tax Year 1997

Federal Law

Congress passed and the president signed the Taxpayer Relief Act of 1997. Many provisions became effective in 1998, but some provisions took effect immediately. Some key features of the law included:

- The maximum long-term capital gains tax rates for sales or exchanges of property after May 6, 1997, were reduced to 10 percent for taxpayers in the 15 percent tax bracket and 20 percent for taxpayers in a higher tax bracket.
- For transactions after May 6, 1997, an exclusion of up to \$250,000 (\$500,000 if filing joint) on the capital gain of a principal residence was created.

Other changes included:

- A new federal adjustment on medical savings was allowed to persons covered only under a high-deductible health plan.
- The maximum individual retirement arrangement (IRA) for a spouse with little or no income was increased to \$2,000.
- A new tax credit could be claimed for qualified adoption expenses. The maximum credit was \$5,000 (\$6,000 for a child with special needs).

Oregon Law

- Oregon's definition of taxable income was no longer tied to the federal definition of taxable income as of a specific date. A "rolling reconnect" was established so that changes made at the federal level would immediately impact Oregon.
- Two new credits began in 1997, the earned income credit and the working family childcare credit. The earned income credit was equal to 5 percent of the federal earned income credit. The amount of working family childcare credit depended upon household size and adjusted gross income.
- The minimum age requirement for the retirement income credit and the special Oregon medical deduction was increased to 61.

Tax Year 1998

Federal Law

- An above-the-line deduction of up to \$1,000 for interest paid on a qualified student loan became effective.
- Three new tax credits could be claimed:
 - A child credit of up to \$400 for each qualifying child.
 - The Hope credit with a maximum of \$1,500 for qualified expenses for each student who qualified.
 - The lifetime learning credit with a maximum of \$1,000 per return.

Oregon Law

- Filers could subtract the portion of a federal pension that was earned before October 1, 1991.

Tax Year 1999

Federal Law

- The maximum student loan interest deduction was increased to \$1,500.
- The self-employed health insurance deduction was increased to 60 percent.
- The maximum child credit was increased to \$500 for each qualifying child.

Oregon Law

- The minimum age requirement for retirement income credit and special Oregon medical deduction was increased to 62.

Tax Year 2000

Federal Law

- The maximum student loan interest deduction was increased to \$2,000.
- Credits were allowed to offset the alternative minimum tax.

Oregon Law

- Two additional charitable check-off deductions were added to the tax forms: Habitat for Humanity and Head Start.
- Three new credits took effect: long-term care insurance, adoption expenses, and contributions to an Individual Development Account.
- Five new subtractions took effect:
 - Land donated to a school.
 - Contributions to an Individual Development Account (by an account holder).
 - Scholarship income used for expenses other than tuition.
 - Taxable health insurance benefits of same-sex partners.
 - Payment from the Public Safety Memorial Fund Board.

Tax Year 2001

Federal Law

The Economic Growth and Tax Relief Reconciliation Act of 2001 passed, with some elements taking effect retroactively to January 1, 2001. Some key features of the law included:

- A new 10 percent bracket was introduced, with taxpayers getting an advance payment or tax credit.
- All other tax rates (except for the 15 percent rate) were reduced by one-half a percentage point. Appendix B shows the rates and brackets.
- The child credit was increased to \$600.
- The student loan interest deduction was increased to \$2,500.
- The AMT exemption amounts were increased.

Oregon Law

- A subtraction for up to \$2,000 for contributions made to a qualified state tuition program took effect.
- Six new charities were added to the charitable check-off list:
 - American Diabetes Association.
 - Oregon Coast Aquarium.
 - Start Making A Reader Today (SMART).
 - SOLV.
 - St. Vincent de Paul Society of Oregon.
 - The Nature Conservancy.

Tax Year 2002

Federal Law

The Job Creation and Worker Assistance Act of 2002 passed and took effect retroactively. Some highlights of the law included:

- An additional 30 percent first-year (bonus) depreciation deduction was allowed for business that purchased equipment on or after September 11, 2001, and before September 11, 2004.
- An above-the-line deduction for certain expenses incurred by educators was created.

Other changes included:

- All rates above 15 percent were reduced by half a percent. For example, the 27.5 percent rate was reduced to 27 percent.
- The 10 percent bracket that became effective in 2001 became part of the rate structure.
- A retirement savings contributions credit went into effect.
- The IRA deduction limit was increased to \$3,000 (\$3,500 if age 50 or older).
- The self-employed health insurance deduction was increased to 70 percent.

Oregon Law

- The federal tax subtraction was increased to \$3,250 (\$1,625 if married filing separately).
- The standard deductions were changed to \$1,640 for single or married filing separate filers; \$3,280 for joint or qualified widow(er) filers; and \$2,640 for head of household filers.
- Seven new credits became effective:
 - Advanced telecommunications facilities.
 - Childcare division contributions.
 - Electronic commerce zone investment.

- Employer scholarship.
 - On-farm processing facilities.
 - Oregon cultural trust.
 - Reservation enterprise zone.
- Taxpayers could use the federal farm income averaging method to compute tax liability from farm income.
 - Capital gains on certain assets that had been used in farming were taxed at a rate of 5 percent.
 - Four new charities were added to the charitable check-off list:
 - Doernbecher Children’s Hospital.
 - Oregon Humane Society.
 - The Oregon Salvation Army.
 - Oregon Veterans’ Home.

Tax Year 2003

Federal Law

The Job and Growth Tax Relief Reconciliation Act of 2003 passed and took effect retroactively. Some highlights of the law included:

- Tax rates above the 15 percent bracket were reduced. Appendix B contains all the rates and brackets.
- The child credit was increased to \$1,000.
- The bonus depreciation was increased to 50 percent and extended through December 31, 2004.
- Dividends and capital gains were taxed at a maximum of 15 percent (5 percent for taxpayers in the 10 percent or 15 percent brackets).
- The self-employed health insurance deduction was increased to 100 percent.

Oregon Law

- The federal tax subtraction was increased to \$3,500 (\$1,750 if married filing separately).
- The working family childcare credit became refundable, which means that taxpayers benefited from the entire amount of the credit even if it was greater than their tax liability.
- Capital gains from the liquidation of farm assets are taxed at 5 percent.
- Farmers were allowed to use income averaging when calculating Oregon taxes.
- One new charity was added to the charitable check-off list:
 - Planned Parenthood of Oregon.

Tax Year 2004

Federal Law

The Working Families Tax Relief Act of 2004 made changes including:

- Extended the expanded 10 percent tax bracket with inflation adjustment, and reduced the marriage penalty and a number of credits.
- Provided a uniform definition of a child (beginning in 2005).

The American Jobs Creation Act of 2004 made changes including:

- Increased the number of shareholders an S corporation can have.
- Allowed a state and local sales tax deduction.

- Other changes primarily related to business taxation and international provisions.

Oregon Law

The federal tax subtraction was increased to \$4,000 (\$2,000 if married filing separately).

Riparian land credit (passed in 2001 session) became effective.

Tax Year 2005

Federal Law

Katrina Emergency Tax Relief Act (KETRA) of 2005, providing tax relief for persons affected by Hurricane Katrina, was passed. Major provisions of KETRA that automatically flow through from the federal return to the Oregon return are for charitable gifts, donations, and relief efforts by individuals and businesses to victims of Katrina.

Oregon Law

- Oregon reconnected to the IRS Code as of December 31, 2004 and provisions of the Military Family Tax Relief Act now flow through to Oregon. Under this act, members of the Oregon National Guard called to active duty under Title 10 may be eligible for an active duty pay subtraction, retroactive to TY 2001.
- The federal tax subtraction was increased to \$4,500 (\$2,250 if married filing separately).
- Dependent care assistance credit was extended to December 31, 2016.
- Oregon adoption credit expired December 31, 2005.
- Two new credits became effective:
 - Film production development contribution credit
 - Diesel engine replacement credit.

Tax Year 2006

Federal Law

A number of changes affected IRAs and other retirement plans, including the following:

- For Roth and traditional IRAs, the contribution limit increased to \$5,000 for those over age 50.
- The contribution limit increased to \$15,000 for individuals who participate in 457, 403(b), and 401(k) plans.
- Members of the military serving in combat zones are allowed to include tax-free combat pay when calculating how much they can contribute to an IRA.

Oregon Law

- The federal tax subtraction increased to \$5,000 (\$2,500 if married filing separately).
- Capital gain from a mobile home park sale to a tenants' association may be excluded from Oregon tax.
- Oregon Military Emergency Financial Assistance Program was added to the list of charitable checkoffs.

- Residential energy tax credit was expanded to include solar electric systems.
- Oregon earned income credit became refundable.
- Four new credits became effective:
 - Rural emergency medical technician credit
 - Involuntary move of a mobile home credit (refundable)
 - University venture development fund contributions credit
 - Water transit vessel manufacturer credit.

Tax Year 2007

Federal Law

- The Mortgage Forgiveness Debt Relief Act of 2007 passed which allows an exclusion from income for a discharge of qualified principal residence indebtedness.
- Mortgage insurance premiums paid in 2007 can be treated as mortgage insurance premiums and included in itemized deductions.

Oregon Law

- The federal tax subtraction increased to \$5,500 (\$2,750 if married filing separately).
- Computation of standard deduction was revised; computed by dividing monthly averaged U.S. City Average Consumer Price Index (CPI) for the 12 consecutive month ending August 31 of the prior calendar year by the average U.S. City Average CPI for the second quarter of 2002.
- Oregon Historical Society was added to the list of charitable checkoffs and seven checkoffs were added to the tax form.
- Subtraction for military active duty pay earned in Oregon increased to \$6,000.
- TRICARE healthcare providers can subtract from income all payments received.
- Certain low-income, disabled parents with qualifying child care expenses may now claim the working family childcare credit.
- Personal exemption credit was reduced for high-income taxpayers.
- Involuntary move of a mobile home credit was repealed and replaced with the refundable mobile home park closure credit.
- Two new biofuel credits became effective:
 - Biofuel consumer credit for consumers of qualifying biofuels
 - Biomass production/collection credit for producers or collectors of biomass to be used as biofuel.

Tax Year 2008

Federal Law

- The Emergency Economic Stabilization Act of 2008 passed which allows homeowners increased standard deduction amounts for real property taxes and offers a credit of up to \$7,500 for qualified first-time homebuyers.

Oregon Law

- The federal tax subtraction increased to \$5,600 (\$2,800 if married filing separately).
- Registered domestic partners (RDPs) in Oregon are now subject to the same tax statutes and regulations that apply to married filers. Two new filing statuses were added to the tax forms – RDP filing jointly and RDP filing separately.
- The subtraction for contributions to a 529 Oregon College Savings Network account increased to \$4,000 for joint returns and \$2,000 for all other returns.
- The Oregon earned income credit is now computed as 6% of the federal earned income credit.
- A credit of up to \$2,500 is available for physicians participating in their first year in the TRICARE system.
- A credit of up to \$5,000 is available for physicians who provide medical care to residents of the Oregon Veterans' Home.
- Income earned by employees of the Oregon National Guard Youth Challenge Program is exempt up to a maximum of \$6,000.
- Oregon Food Bank was added to the list of charitable checkoffs.