## **Enrolled Agent State-Only Exam Outline**

## Oregon

How to file -- 12% Filing status Requirements Non-residents Exemptions Additions -- 12% Municipal bonds Other Subtractions -- 16% Taxes Interest Military pensions Other pensions Other subtractions **Deductions -- 10%** Standard deduction Itemized deductions Oregon medical **Credits -- 16%** Political **Exemption credits** Retirement Working family Other Payments -- 4% Estimated Part-year/non-resident -- 8% Oregon License law -- 22%