

2017 Oregon Income Tax

Full-year Resident

Publication OR-40-FY



Forms and instructions: Form OR-40 Schedule OR-ASC
Form OR-40-V Schedule OR-ADD-DEP
Schedule OR-529
Schedule OR-DONATE



Check out our online services

Revenue Online is a secure online portal that provides access to your tax account at any time. You can:

- Check the status of your refund.
- View and print letters from us.
- Make payments or schedule future payments.
- Securely communicate with us.
- Update your information.
- Check balances and view your account history.
- File an appeal.

Visit www.oregon.gov/dor to sign up for a Revenue Online account.

- **April 17, 2018** is the due date for filing your return and paying your tax due.
- **File electronically—it's fast, easy, and secure.** See page 3.
- See page 21 for payment options.
- **Find out if you qualify for the earned income credit.** See page 17.
- **Find out if you qualify for the working family household and dependent care credit.** See Schedule OR-WFHDC for details.
- Veterans' benefits. Find out more at www.oregon.gov/odva.
- These instructions aren't a complete statement of laws and Oregon Department of Revenue rules. You may need more information. See page 2.

www.oregon.gov/dor

Contents

Electronic filing	3	Oregon tax	15
New information	4	Credits—nonrefundable	16
General information	5	Tax payments and refundable credits	17
Residency	5	Oregon surplus credit (kicker)	18
What form do I use?	6	Penalties and interest	20
Military personnel	6	Payment options	21
What if I need more time to file?	7	Refund	21
Penalties	7	Direct deposit	22
2018 estimated tax	7	Before you file	23
What if I need to change my return after filing?	8	Avoid processing delays	23
Instructions for Form OR-40	10	Tax return mailing addresses	23
Check the boxes	10	Tax tables	24
Name and address	10	Tax rate charts	26
Filing status	11	Form OR-40	27
Exemptions	11	Form OR-40-V, payment voucher	31
Form OR-40 line instructions	13	Schedule OR-ASC	33
Additions	13	Schedule OR-ADD-DEP	45
Subtractions	13	Schedule OR-529	47
Deductions	14	Schedule OR-DONATE	49

Do you have questions or need help?

Internet

www.oregon.gov/dor

- Download forms, instructions, and publications.
- Access additional information not included in these instructions.

Email or write

questions.dor@oregon.gov
preguntas.dor@oregon.gov

Oregon Department of Revenue
 955 Center St NE
 Salem OR 97301-2555

- Include your name and daytime phone number.
- Include the last four digits of your SSN or ITIN.

Printed forms or publications:

Forms
 Oregon Department of Revenue
 PO Box 14999
 Salem OR 97309-0990

Revenue Online

www.oregon.gov/dor (click on Revenue Online)

- Securely communicate with us.
- Check your refund status.
- Make or schedule payments.
- View your account history.
- Find out how much you owe.
- View your Form 1099-G, if applicable.

Phone

(503) 378-4988 or 1 (800) 356-4222

Monday–Friday, 7:30 a.m.–5 p.m.
 Closed Thursdays from 9–11 a.m. Closed holidays.
 Wait times may vary.

Contact us for ADA accommodations or assistance in other languages.

In person

Find directions and hours on our website.

Electronic filing

E-file is the fastest way to file your return and receive your refund. The speed and accuracy of computers allow electronic returns to be received and processed faster than paper returns, greatly reducing errors and delays. E-file uses secure technology to ensure the safety of your personal information once it is transmitted to the IRS and the Department of Revenue.

Oregon participates in the IRS Federal/State E-file program. This program allows you to electronically file **both** your federal and Oregon returns at the same time. If you have already filed your federal return, you may still electronically file your Oregon return.

If you haven't tried e-file yet, why not this year? Join more than 1.6 million other Oregon taxpayers who electronically file their Oregon returns.

You can take advantage of e-file in one of two ways:

1. Ask your tax preparer.

If your tax preparer is an authorized IRS e-file provider, your preparer can electronically file your federal and Oregon returns. Many Tax-Aide and Tax Counseling for the Elderly (TCE) sites set up by the IRS are authorized IRS e-file providers.

2. Online tax preparation software.

You can file your federal and state returns from your home computer, from work, or from a library using Oregon-approved online tax preparation products. Go to our website at www.oregon.gov/dor/e-filing for a list of tax preparation products that can assist you in preparing your federal and Oregon returns.

You may be eligible for free e-file. Several tax preparation software providers offer free online electronic tax filing. For free online tax preparation programs, go to www.oregon.gov/dor/e-filing.

Federal tax law

No extension to pay. Oregon doesn't allow an extension of time to pay your tax, even if the IRS is allowing an extension. Your 2017 Oregon tax is due April 17, 2018.

Federal law connection. Oregon is tied to federal income tax laws **as of December 31, 2016**. Oregon has a rolling tie to federal changes made to the definition of taxable income, with two exceptions:

- IRC section 139A for Federal Subsidies for Prescription Drug Plans; and

- IRC section 199 for Income Attributable to Domestic Production Activities, also known as Qualified Production Activity Income (QPAI).

Income under these sections is specifically exempt from tax on the federal return. If you have any of these types of income, you will have an addition on your Oregon tax return.

Oregon will automatically adopt any future federal law changes to the definition of taxable income.

Important reminders

Federal return. You must include a copy of your federal Form 1040, 1040A, 1040EZ, 1040X, 1040NR, or 1040NREZ with your Oregon return. Without this information, many items claimed on your Oregon return may be disallowed or adjusted.

Schedule OR-ASC. If you are claiming an addition, subtraction or credit using a code listed in Publication OR-CODES, you must include Schedule OR-ASC. Without this information, the item claimed may be disallowed or adjusted.

Publication OR-17. Publication OR-17 can be accessed online at www.oregon.gov/dor.

You may order Publication OR-17 for \$7 in person, online, or by mail.

- Order online: go to Revenue Online at www.oregon.gov/dor and click the link to "Request forms and publications."
- Order by mail: send your order with your name, phone number, payment, and mailing address to:

Forms
Oregon Department of Revenue
PO Box 14999
Salem OR 97309-0990

New information

Revenue Online. Revenue Online provides convenient, secure access to tools for managing your Oregon tax account—completely free! With Revenue Online, you may:

- View your tax account.
- Check the status of your refund.
- View and print letters from us.
- Make payments or schedule future payments.
- Securely communicate with us.
- Check balances and view your account history.
- Receive your Form 1099-G, if applicable.

For more information and instructions on setting up your personal Revenue Online account go to www.oregon.gov/dor, and click on "Revenue Online."

Kicker refund. Oregon's surplus credit (known as the "kicker") will be claimed as a credit on your 2017 tax return. The credit is a percentage of your 2016 tax liability. You may choose to donate your surplus credit to the Oregon State School Fund. See page 18 for more information and instructions for calculating your credit and also for donating your credit to the Oregon State School Fund. You must file a 2017 return to claim your kicker credit, even if you otherwise don't have an obligation to file.

Earned income credit. If your child is age two or younger on December 31, 2017, and you qualify for the federal earned income tax credit, you are now able to

claim 11 percent of the federal credit amount as an Oregon credit. All other taxpayers can continue to claim eight percent of the federal credit amount as an Oregon credit. See page 17 for additional information.

Federal tax liability subtraction. The federal tax subtraction limit is \$6,550 (\$3,275 for married filing separately) for 2017 and may be limited further based upon adjusted gross income (AGI). See page 13.

ABLE (Achieving a Better Life Experience) accounts addition requirement. Oregon requires an addition if contributions made to an ABLE account for the benefit of a person with a disability were subtracted from taxable income in an earlier year and withdrawn in a later year for an unqualified purpose. For more information about this addition, see Publication OR-17.

Special Oregon medical subtraction. For tax year 2017, you or your spouse must be age 64 or older on December 31, 2017 to qualify for the subtraction. See Schedule OR-ASC instructions.

Tuition and fees deduction and subtraction. As of the date this publication was printed, Congress had not renewed the federal tuition and fees deduction. As a result, the deduction and the related Oregon subtraction may not be available for tax years beginning January 1, 2017. See the instructions for Schedule OR-ASC for additional information.

General information

Do I need to file?

You need to file if your gross income is more than the amount shown below for your filing status.

Amounts apply to full-year residents only.

Your filing status is:	Number of boxes checked on line 19 of return:	And your gross income is more than:
Dependent	Any	\$1,050*
Single	0	\$5,965
	1	\$7,165
	2	\$8,365
Married filing jointly	0	\$11,925
	1	\$12,925
	2	\$13,925
	3	\$14,925
	4	\$15,925
Married filing separately	0	\$5,965
	1	\$6,965
	2	\$7,965
Head of household	0	\$7,440
	1	\$8,640
	2	\$9,840
Qualifying widow(er)	0	\$8,290
	1	\$9,290
	2	\$10,290

In addition, file a return if:

- You are required to file a federal return.
- You had \$1 or more of Oregon income tax withheld from your wages.

*The larger of \$1,050, or your earned income plus \$350, up to the standard deduction amount for your filing status.

If you had a tax liability in 2016, you need to file a 2017 return to claim your surplus refund (kicker) credit, even if you don't meet the filing requirements above.

See the instructions for Line 36 to determine if you had a tax liability in 2016.

How long will it take to get my refund?

Return processing times vary depending on many factors, including the complexity of the return and our verification processes.

Electronically filed returns are the most quickly received and usually process faster.

Paper returns must have all required Oregon schedules and a copy of your federal return included to ensure smooth processing.

Returns mailed closer to April 17, when the largest number of returns are received, can take longer to process.

Also, returns that require review can take additional time to process. Typical reasons for additional review include: incomplete documentation, identity verification, working family household and dependent care credit, etc.

To check the status of your refund, go to www.oregon.gov/dor and click on "Where's my refund?"

What income does Oregon tax?

An Oregon resident is taxed on **all** income, including income from outside the state. A nonresident of Oregon is taxed only on income from Oregon sources.

Residency

Am I a resident, a nonresident, or a part-year resident?

- **You are a full-year Oregon resident**, even if you live outside Oregon, if **all** of the following are true:
 - You think of Oregon as your permanent home; and
 - Oregon is the center of your financial, social, and family life; and
 - Oregon is the place you intend to return to when you're away.
- **You are still a full-year resident if:**
 - You temporarily moved out of Oregon; or
 - You moved back to Oregon after a temporary absence.

You may also be considered a full-year resident if you spent more than 200 days in Oregon during 2017 or you're a nonresident alien, as defined by federal law.

- **You're a nonresident** if your permanent home was outside Oregon all year.
- **You're a part-year resident** if you moved into or out of Oregon during 2017. You are **not** considered a part-year resident if:
 - You temporarily moved out of Oregon; or

— You moved back to Oregon after a temporary absence.

Special-case Oregon residents. If you're an Oregon resident and you meet all of the following conditions, you're considered a nonresident for tax purposes.

- You maintained a permanent home outside Oregon the entire year; and
- You didn't keep a home in Oregon during any part of 2017; and
- You spent less than 31 days in Oregon during 2017.

Important. A recreational vehicle (RV) isn't considered a permanent home outside of Oregon.

Oregon residents living abroad. Usually you're considered a nonresident if you qualify for the federal earned income exclusion or housing exclusion for United States residents living abroad.

What form do I use?

Use Form OR-40 if you're a full-year Oregon resident.

Use Form OR-40-P if any ONE of the following is true:

- You're a part-year resident; or
- You're filing jointly and one of you is a full-year Oregon resident and the other is a part-year resident; or
- You're filing jointly and both of you are part-year Oregon residents; or
- You qualified as an Oregon resident living abroad for part of the year.

Use Form OR-40-N if any ONE of the following is true:

- You're a nonresident; or
- You're a special-case Oregon resident (see "Residency" section); or
- You're filing jointly and one (or both) of you is a nonresident; or
- You meet the military personnel nonresident requirements explained below; or
- You qualified as an Oregon resident living abroad for the entire year.

Form OR-40-P and Form OR-40-N are included in Publication OR-40-NP. Download the publication from our website, www.oregon.gov/dor, or contact us to order it.

Military personnel

Nonresidents stationed in Oregon. Oregon doesn't tax your military pay while you're stationed in Oregon. File Form OR-40-N if you had other income from Oregon sources, or to claim a refund of Oregon tax withheld from your military pay.

Residents (or Oregon-domiciled service members) stationed outside of Oregon. If you meet the requirements for special-case Oregon residents or Oregon residents living abroad, file Form OR-40-N from Publication OR-40-NP. File Form OR-40 if you don't meet the listed requirements.

Residents (or Oregon-domiciled service members) stationed in Oregon. Your pay is subject to tax, although the pay could qualify for certain subtractions. For more information on subtractions available to military personnel, see below, visit our website, refer to Publication OR-17, or contact us.

Military personnel performing active service within Oregon are treated as nonresidents for tax purposes, if their address in the payroll records of the Defense Finance and Accounting System (DFAS) is outside Oregon, regardless of where they are domiciled (ORS 316.027).

If you performed active service in Oregon after 2013, but had an address outside of Oregon in the DFAS payroll records during that time, file an amended return to claim a refund of the tax paid on your military pay and income from non-Oregon sources, along with a refund of any penalties and interest you paid on that tax. File an amended return using that year's nonresident form, and follow the instructions to claim the refund.

Filing for a deceased person

You must file a final personal income tax return for a person who died during the calendar year if the person would have been required to file. See "Do I need to file?" on page 5. If a return is filed, check the "deceased" box next to that individual's name on the return. If you have been appointed personal representative or you have filed a small estate affidavit, sign the return as "personal representative." Also have the spouse sign if it is a joint return. If there is no personal representative for a joint return, only the surviving spouse needs to sign.

Note: Oregon has an estate transfer tax on estates valued at \$1 million or more. The tax is paid by the estate, not by the individuals receiving the inheritance. For more information, check our website or contact us.

When should I file my return?

The filing deadline for calendar year 2017 is **April 17, 2018**. If you can't pay all or a portion of your tax by the due date, it's important to file your return anyway to avoid a late-filing penalty.

Returns for fiscal filers are due by the 15th day of the fourth month after the close of your tax year.

What if I need more time to file?

If you received a federal extension to file, Oregon will allow the same extension. Be sure to check the "Extension filed" box on your Oregon return. **Don't** include a copy of your federal extension with your Oregon return. Keep it with your records.

An extension does not mean more time to pay.

You must pay all of the tax you expect to owe by April 17, 2018. If you don't pay all of the tax due, you will owe interest on any unpaid tax after April 17, 2018, until the date of your payment. The 2018 rate is 5 percent per year. If the tax isn't paid within 60 days of the date of our billing notice, the interest rate increases to 9 percent per year. You may also owe a late-payment penalty. If you can't pay all of the tax you expect to owe, pay what you can.

If you have a federal extension, or if you need an extension for Oregon only, send your payment by April 17, 2018, using Form OR-40-V. Mark the "Extension payment" box on the voucher if you are mailing your payment or paying in person. Select the "Estimated payment" option if making your payment online. Also mark the "Extension filed" box **on the return**.

Penalties

You will owe a 5 percent late-payment penalty on any 2017 tax not paid by April 17, 2018, even if you have filed an extension. See page 20.

Oregon doesn't allow an extension of time to pay even if the IRS allows an extension.

If you file your return more than three months after the due date (including extensions), a 20 percent late-filing penalty will be added; you will owe a total penalty of 25 percent of any tax not paid. A 100 percent penalty is charged if you don't file a return **for three consecutive years** by the due date of the third year, including extensions.

2018 estimated tax

Estimated tax is the amount of tax you expect to owe (after credits and Oregon tax withheld) when you file your 2018 Oregon individual income tax return.

Oregon estimated tax laws are not the same as federal estimated tax laws. For more information on how to figure your estimated payments for Oregon and how to obtain payment vouchers, refer to Publication OR-ESTIMATE.

Do I need to make estimated payments?

In most cases, people who **expect to owe \$1,000 or more** on their 2018 Oregon income tax return after credits and withholding must make estimated payments. You may need to make estimated payments if:

- You are self-employed and don't have Oregon tax withheld from your income.
- You receive Oregon Lottery single ticket winnings of less than \$5,000. (**Note:** As of January 1, 2018, single ticket winnings of \$1,500 or more are subject to Oregon withholding. Prior to this date, single ticket winnings of \$5,000 or more were subject to Oregon withholding.)
- You receive income such as pensions, interest, or dividends; Oregon tax isn't withheld; and you expect to owe tax of \$1,000 or more.
- You're a wage earner and expect to owe tax of \$1,000 or more on your 2018 return. You may want to increase the amount your employer withholds from your Oregon wages. Download the publication *Oregon Income Tax Withholding* from our website or contact us to order it.

When do I pay?

Estimated tax due dates for 2018 taxes are April 16, 2018*; June 15, 2018; September 17, 2018; and January 15, 2019.

If paying with a check or money order, send your payment with Form OR-40-V and **check the "Estimated payment" box**. Download the form from our website or contact us to order it. If you're paying by credit card or electronic payment from your checking or savings account, see page 21.

* *Send your 2018 estimated tax payment and Oregon Form OR-40-V in a separate envelope from your 2017 Oregon income tax return. This will help us credit your payment more efficiently.*

Interest on underpayment of estimated tax

You may owe interest for underpaying your estimated tax if:

- You owe \$1,000 or more on your return after credits and withholding; or
- You paid less than 90 percent of the tax due on each estimated tax payment due date.

See the instructions for Form OR-40, line 42, on page 20.

What if I'm self-employed?

If you're self-employed and do business in **Multnomah, Clackamas, or Washington counties**, you may need to file Form OR-TM. If you're self-employed and do business in **Lane County**, you may need to file Form OR-LTD. Go to our website to download the forms, or contact us to order either form. You have the option to file either form electronically on our website. Go to www.oregon.gov/dor and click on Revenue Online.

What if I need to change my Oregon return after filing?

File an amended return. Use Form OR-40 to change (amend) your full-year resident return. Check the "Amended return" box on page 1 of the form. Complete the "Amended statement" on page 4 of the return, including the return line numbers and reason for each change. If your filing status has changed (for example, from single to head of household), explain why.

Be sure to include a copy of your federal or other state's original return **and** corrected return or audit report. If you're amending your Oregon return only, attach a federal original return without attaching a federal amended return.

Use the worksheet below to calculate your amended tax due or refund.

If you are objecting to adjustments that we made to your return, don't respond by filing an amended return. You must follow the appeal process explained in the notice you received. File an amended return only if the changes you're making are unrelated to the adjustments in our notice.

If you're amending because of a net operating loss (NOL), write the tax year the NOL was generated in the "If amending for an NOL, tax year the NOL was generated" box on page 1 of the return. Include an explanation and code cite on the "Amended statement" if the NOL carry back is greater than two years (see Publication OR-17 for further instructions).

If you are amending one tax year for NOLs that occurred over two or more years, file a separate amended return for each NOL year so that the correct NOL year is listed in the "tax year the NOL was generated" box. If you are amending for an NOL and another issue not related to the NOL, file a separate amended return for the NOL.

If you're filing a protective claim, refer to Form OR-PCR.

To amend a prior year, visit our website or contact us for a prior year tax booklet.

For information about refunds from amended returns, please see page 21.

How long will it take to process my amended return?

Processing time for amended returns varies. It may take six months or longer to process your amended return.

Amended worksheet

Use the following worksheet to determine your additional refund or tax to pay on your amended Form OR-40. Use this worksheet even if you originally filed on Form OR-40-N or Form OR-40-P. Keep this worksheet with your records.

If any of the numbers on your original return were adjusted, use the adjusted amounts.

If you donated your kicker to the State School Fund, and you received a notice stating some or all of your donated amount has changed, this worksheet might not work for you. Contact us for more information.

1. Tax after standard and carryforward credits as amended (amended, Form OR-40, line 31; Form OR-40-N, line 56; or Form OR-40-P, line 55). 1. _____
2. Total payments and refundable credits as amended (amended, Form OR-40, line 38; Form OR-40-N, line 64; or Form OR-40-P, line 63). 2. _____
3. Subtract line 2 from line 1. If the answer is negative, put a negative number. 3. _____
4. Amounts already refunded to you for this period (original, Form OR-40, line 45; Form OR-40-N, line 71; or Form OR-40-P, line 70). If you didn't receive a refund, enter -0-. 4. _____
5. Add lines 3 and 4 and enter the amount here. If line 5 is less than -0-, go to line 6. If line 5 is more than -0-, skip to line 8. 5. _____

6. Amount you want to apply toward an open estimated tax account. Don't enter more than your refund amount listed on line 5. 6. _____

Example: if line 5 shows \$-500, you are able to apply up to \$500 to an open estimated tax account. If you want to apply \$400 to the open estimated tax account, enter \$400.

7. **Total refund** (line 5 plus line 6). Your refund will be shown as a negative number. 7. _____

8. Penalty and interest as amended (amended Form OR-40, line 43). 8. _____

9. **Total amount to pay** (add lines 5 and 8). 9. _____

General instructions for Form OR-40

Step 1: Fill out your federal form

Complete your federal return first. Do this even if you aren't required to file a federal form. You must use the information from your federal return to complete your Oregon return. You must include a copy (front and back) of your federal Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ with your Oregon return. If you are amending your Oregon return and also amended for federal purposes, include a copy of Form 1040X with your amended Oregon return.

If you don't provide a copy of your federal return, your Oregon subtractions, deductions, and credits may be adjusted or denied. Don't include any federal schedules. We may ask you for copies of schedules or additional information later.

Oregon same-sex registered domestic partners (RDPs): To correctly determine your Oregon tax liability, you must complete a federal income tax return "as if" you were filing as married filing jointly or married filing separately. Check the "calculated using 'as if' federal return" box on the form.

For more information on how to file as an RDP, go to www.oregon.gov/dor.

Step 2: Select the appropriate Oregon form

To decide which form to use, see page 6.

Step 3: Fill out the Oregon form

Use blue or black ink only for easier reading and faster processing. Equipment used to scan documents and checks can't read gel ink or certain colors, and using them will delay the processing of your return.

Fiscal year filers

Write the ending date of your fiscal year in the "Fiscal year ending" box on the return.

Check the boxes

Amended return

If you're amending your 2017 return, check the "Amended return" box on the return. See page 8 for instructions.

Calculated using "as if" federal return

Check the box on the return if:

- You're filing as an Oregon RDP; or
- You're filing as "married filing separately for Oregon only" with a different residency status than your spouse; or
- You did not file a federal return.

Short year tax election

If you're filing a short year return due to a **bankruptcy**, fill in the "Fiscal year ending" box and check the "Short year tax election" box on the return.

Extension filed

If you received a federal extension to file, or are filing an extension for Oregon only, check the box on the return. See page 7 for more information.

Form OR-24—Like-kind property exchange or conversions

Check the "Form OR-24" box on the return if you're electing to defer gain on like-kind property that is exchanged or converted. You will report the gain to Oregon when it's reported on your federal return (federal Form 8824). You must include Form OR-24 with your Oregon return or provide it electronically through our website, www.oregon.gov/dor; click the link for Revenue Online.

Name and address

Type or clearly print your and your spouse's names, Social Security numbers (SSN), and dates of birth. **Enter your spouse's information even if you're married filing separately.** Enter your **most current mailing address**. This is where we'll send your refund (if applicable) or correspondence. Enter your current daytime phone number. If a taxpayer died in 2017 or 2018, check the "deceased" box next to their name.

SSN. The request for your SSN is authorized by Section 405, Title 42, of the United States Code. You **must** provide this information. It will be used to establish your identity for tax purposes only.

If you've previously filed an Oregon return using a different tax identification number, and **this is your first time using this SSN**, check the "first time using this SSN" check box and write your former identification number in the "Amended" section on page 4. For example, follow these instructions if you have filed previous tax returns using an ITIN and this is your first year filing using your new SSN.

Individual taxpayer identification number (ITIN). If the IRS issued you an ITIN because you don't qualify for an SSN, enter your ITIN wherever your SSN is requested.

If you don't have an ITIN, you need to request one from the IRS. If you have applied for an ITIN, check the "Applied for ITIN" box and file your return by April 17, 2018. **Don't** include your ITIN application (federal Form W-7) with your Oregon return. Keep it with your records. For Form W-7, go to the IRS website, www.irs.gov, or call the IRS toll-free at 1 (800) 829-1040. When the IRS issues you an ITIN, send a copy of your ITIN letter to us. **Refunds will not be issued without a valid SSN or ITIN.**

Date of birth. Enter the month, day, and year you and your spouse were born. For example, "11/01/1978."

Filing status

1 – **5** Check the box next to your filing status. Generally, you must use the same filing status for your Oregon and federal returns. Choose only **one** filing status.

Exception for Oregon RDPs. As an Oregon RDP, you're not eligible to use the single filing status on your Oregon return. For Oregon, you're generally **required** to use married filing jointly or married filing separately. For more information, go to our website or contact us.

Exceptions for married persons when each person has a different residency status:

- **Full-year resident and part-year resident.** You may file separate Oregon returns. If you file separate returns for Oregon, you **must** use the married filing separately status. The full-year resident will file Form OR-40, and the part-year resident will file Form OR-40-P. If you choose to file a joint return for Oregon, use Form OR-40-P.
- **Full-year resident and nonresident.** You may file separate Oregon returns. If you file separate returns for Oregon, you **must** use the married filing separately status. The full-year resident will file Form OR-40, and the nonresident will file Form OR-40-N. If you choose to file a joint return for Oregon, use Form OR-40-N.
- **Part-year resident and nonresident.** You may file separate Oregon returns. If you file separate returns for Oregon, you **must** use the married filing separately status. The part-year resident will file Form OR-40-P, and the nonresident will file Form OR-40-N. If you choose to file a joint return for Oregon, use Form OR-40-N.

How to file separate returns for Oregon

If you're filing as "married filing separately for Oregon only," fill in your spouse's name, SSN, and date of birth. Report your own share of federal adjusted gross income (AGI) and deductions. Also, report your share of any Oregon additions or subtractions using this formula to determine your percentage:

$$\frac{\text{Your share of federal AGI}}{\text{Joint federal AGI}} = \text{Your percentage (not to exceed 100\%)}$$

Check the "calculated using 'as if' federal return" box on your return. You must include the following with both Oregon returns:

- A federal Form 1040, 1040A, 1040EZ, 1040X, 1040NR, or 1040NR-EZ prepared "as if" you had filed married filing separately; and
- A copy of the joint Form 1040, 1040A, 1040EZ, 1040X, 1040NR, or 1040NR-EZ you actually filed with the IRS.

If possible, mail both spouses' Oregon returns in the same envelope. **Don't** staple the returns together.

For more information, go to our website and click on the link for "Individuals."

Exemptions

6a & 6b **Yourself and spouse.** Check the "Regular" exemption box for yourself. If you're filing as married filing jointly, check the "Regular" exemption box on line 6b for your spouse. If someone else is able to claim you or your spouse as a dependent, don't check the "Regular" exemption box; instead, check the corresponding box entitled, "Check box if someone else can claim you as a dependent," for yourself or your spouse. Mark this box even if the other person does not actually claim you as a dependent.

Severely disabled. Did you or your spouse have a severe disability at the end of 2017? If so, you may claim an additional exemption. This is different from the disabled child exemption. You may qualify for and claim the severely disabled exemption even if someone else can claim you as a dependent. You are considered to have a severe disability if **any** of the following apply:

- You permanently lost the use of one or both feet; or
- You permanently lost the use of both hands; or
- You're permanently blind; or
- You have a permanent condition that, without special equipment or outside help, limits your ability to earn a living, maintain a household, or transport yourself; or
- You are unable to earn a living due to a permanent condition or an impairment of indefinite duration.

If you have a severe disability, your physician must write a letter describing it. Keep the letter with your permanent records in case we request a copy.

If you qualify, check the "Severely disabled" exemption box on line 6a. If your spouse qualifies, check the "Severely disabled" exemption box on line 6b.

Total exemptions for you and spouse. You will receive one exemption if you marked the "Regular" exemption box and no one else is able to claim you. If someone else may claim you, you aren't entitled to receive the "Regular" exemption.

You may also receive one exemption if you have a qualifying severe disability and marked the "Severely disabled" exemption box. You may receive this exemption for being severely disabled even if someone else can claim you.

Enter the total number of exemptions claimed for yourself on line 6a and for your spouse on line 6b.

6c All dependents. In the chart, enter your dependents' information in order from youngest to oldest. For each dependent, list the first name, last name, relationship code (using the table below), SSN, and date of birth. In most cases, you will list the same dependents you claimed on your federal return. Total the number of dependents claimed on line 6c.

If you have more than four dependents, mark the box and fill out Schedule OR-ADD-DEP with your remaining dependents. Don't list the same dependents on both Form OR-40 and Schedule OR-ADD-DEP. Add Schedule OR-ADD-DEP, line 1 to the total on Form OR-40, line 6c. Include Schedule OR-ADD-DEP with your return.

Relationship codes

Title	Code	Relationships included
Son/Daughter	SD	Son, daughter, adopted child.
Stepchild	SC	Stepson, stepdaughter.
Foster child	FC	Foster child.
Sibling	SB	Brother, sister, half-brother, half-sister, stepbrother, stepsister, brother-in-law, sister-in-law.
Parent	PT	Father, mother, stepfather, stepmother, father-in-law, mother-in-law.
Spouse	SP	Husband, wife.
Grandparent	GP	Grandmother, grandfather.
Grandchild	GC	Grandson, granddaughter.
Aunt/Uncle	AU	Aunt, uncle.
Niece/Nephew	NN	Niece, nephew.
Other relative	OR	Son-in-law, daughter-in-law, cousin, and other related individuals not listed above.
No relation	NR	Any other qualifying individual.

6d Children with a disability. You may be entitled to an additional personal exemption for your dependent child who has a qualifying disability. To qualify, all of the following must be true:

- Your child (age 21 or younger) qualified as your dependent for 2017; **and**
- Your child was eligible for "early intervention services" or received special education as defined by the State Board of Education of the state where the child attends school; **and**
- Your child has a disability as of December 31, 2017 under the federal Individuals with Disabilities Education Act. Eligible disabilities include:
 - Intellectual disability.
 - Hearing impairment.
 - Visual impairment.
 - Deafblindness.
 - Communication disorder.
 - Emotional disturbance.
 - Orthopedic impairment.
 - Traumatic brain injury.
 - Autism spectrum disorder.
 - Specific learning disorder.

Each year, you must get a statement of eligibility that confirms one of the disabilities listed **and** a cover sheet from one of the following:

- The child's Individualized Education Program (IEP); or
- The child's Individualized Family Service Plan (IFSP).

Keep the statement and cover sheet with your permanent records. Mark the "Check if child with qualifying disability" box next to each child with a qualifying disability. Total the number of dependents with a qualifying disability on line 6d.

If you have more than four dependents, add the amount listed on Schedule OR-ADD-DEP, line 2 to line 6d of your return.

6e Total exemptions. Add lines 6a through 6d and put the total on line 6e. This is your total number of exemptions.

Form OR-40 line instructions

Don't fill in cents. You **must** round off cents to the nearest dollar. For example, \$99.49 becomes \$99.00, and \$99.50 becomes \$100.00. If you don't round entries to the nearest dollar, there may be small variations in the totals we use.

7 Federal adjusted gross income. Enter your federal adjusted gross income from Form 1040, line 37; Form 1040A, line 21; Form 1040EZ, line 4; Form 1040X, line 1C; Form 1040NR, line 36; or Form 1040NR-EZ, line 10. **You must include a copy (front and back) of your federal return with your Oregon return.** This helps us verify your income and process your return faster. **If you don't include your federal return with your Oregon Form OR-40, items claimed on your return may be adjusted or denied accordingly.**

Additions

8 Total additions from Schedule OR-ASC. If you're reporting an addition, **you must include Schedule OR-ASC with your return**, with the numeric code and amount of the addition you're reporting. Enter the total from Schedule OR-ASC, section 1, on Form OR-40, line 8.

For more information on how to claim an addition, refer to the instructions for Schedule OR-ASC. For more information about specific additions, refer to Publication OR-17.

Subtractions

10 2017 federal tax liability subtraction. Complete the following worksheet to determine your **federal tax liability** subtraction for 2017. Carefully follow the instructions. Don't confuse your **federal tax liability** on your federal return with the **federal tax withheld** on your Form(s) W-2. They aren't the same. **RDPs and those filing as "married filing separately for Oregon only,"** use amounts from your actual federal return, **not** your "as if" return.

Note: Calculations in addition to those listed below are required if you:

- Need to file a 2017 amended return and you either filed an amended federal return or we corrected the federal tax subtraction on your original return; or

- Filed your federal return on Form 1040NR or 1040NR-EZ; or
- Claimed recapture taxes on your federal return; or
- Claimed first-time homebuyer credit recapture from Form 1040, line 60b.

If any of the above apply to you, refer to the worksheet in Publication OR-17 to calculate your federal tax subtraction.

1. Enter your federal tax liability from Form 1040, line 56; Form 1040A, line 37; or Form 1040EZ, line 10. 1. _____
2. Enter your excess advance premium tax credit from Form 1040, line 46; or Form 1040A, line 29. 2. _____
3. **Subtract** line 2 from line 1 (if less than zero, enter -0-). 3. _____
4. Enter your additional tax on retirement plans from Form 1040, line 59. 4. _____
5. **Add** lines 3 and 4. 5. _____
6. Enter your American Opportunity credit from Form 1040, line 68; or Form 1040A, line 44. 6. _____
7. Enter your total premium tax credit from Form 8962, line 24. 7. _____
8. **Add** lines 6 and 7. 8. _____
9. **Subtract** line 8 from line 5 (if less than zero, enter -0-). 9. _____
10. Enter your maximum allowable tax liability subtraction from the table on the next page. Don't fill in less than zero or more than \$6,550 (\$3,275 if married filing separately). 10. _____
11. Enter the **smaller** of line 9 or line 10 here and on Form OR-40, line 10. 11. _____

If your filing status is:	And your federal adjusted gross income is:		Then your maximum allowable tax liability subtraction is:
	At least—	But less than—	
Single	-0-	\$125,000	\$6,550
	\$125,000	\$130,000	\$5,200
	\$130,000	\$135,000	\$3,900
	\$135,000	\$140,000	\$2,600
	\$140,000	\$145,000	\$1,300
	\$145,000 or more		-0-
Married filing separately	-0-	\$125,000	\$3,275
	\$125,000	\$130,000	\$2,600
	\$130,000	\$135,000	\$1,950
	\$135,000	\$140,000	\$1,300
	\$140,000	\$145,000	\$650
	\$145,000 or more		-0-
Married filing jointly; or	-0-	\$250,000	\$6,550
	\$250,000	\$260,000	\$5,200
Head of household; or	\$260,000	\$270,000	\$3,900
	\$270,000	\$280,000	\$2,600
Qualifying widow(er)	\$280,000	\$290,000	\$1,300
	\$290,000 or more		-0-

Caution: Don't include any of the following in your calculation:

- Self-employment tax.
- Social Security and Medicare tax on tips.
- Household employment taxes.
- Penalties, interest, or any shared responsibility payment required by the federal Affordable Care Act.

Are you amending your 2017 return? Usually you can't change your federal tax subtraction on your amended return. See Publication OR-17 for more information before making changes to this subtraction.

Federal tax from a prior year and foreign tax. Did you pay additional federal tax in 2017 because you were audited or filed an amended return? Did you pay taxes to a foreign country? If so, you may be able to claim a subtraction for the additional tax. See Publication OR-17 for more information before making changes to this subtraction.

11 Social Security and tier 1 Railroad Retirement Board benefits income. Fill in the amount from federal Form 1040, line 20b; or Form 1040A, line 14b. If you have tier 2, windfall/vested dual, or supplemental Railroad Retirement Board benefits, these are subtracted in section 2 of the Schedule OR-ASC, using code 330. For more information, refer to Publication OR-17.

12 Oregon income tax refund included in federal income. Fill in your Oregon state income tax refund from federal Form 1040, line 10. **Don't include local, county, or other states' tax refunds.**

13 Total subtractions from Schedule OR-ASC. Other subtractions not explained here are claimed on Schedule OR-ASC. See the instructions for Schedule OR-ASC or Publication OR-17 for a complete list of subtractions. **If you qualify for a subtraction claimed on Schedule OR-ASC you must include the schedule with your return.** Enter the total from Schedule OR-ASC, section 2, on Form OR-40, line 13.

For more information on how to claim a subtraction, refer to the instructions for Schedule OR-ASC. For more information about specific subtractions, refer to Publication OR-17.

Deductions

You can claim net itemized deductions or Oregon's standard deduction, whichever is larger, but not both.

- If you claim itemized deductions, fill in lines 16–18.
- If you claim the standard deduction, fill in line 19 and, if applicable, lines 19a–19d.

Note: If you're filing as married filing separately and one spouse itemizes, both spouses must use itemized deductions. If your spouse itemizes and you don't, your standard deduction is -0-.

16 Itemized deductions. You can claim your total itemized deductions after federal limitations as shown on federal Schedule A, line 29. If you aren't filing Schedule A for federal or Oregon purposes, skip lines 16 through 18.

You can claim itemized deductions on your Oregon return even if you don't itemize on your federal return. **If you itemize for Oregon only,** fill out a federal Schedule A for Oregon purposes. Be sure to include your state taxes even when itemizing for Oregon only, then subtract your Oregon state income tax on line 17. Use your federal AGI to figure the Schedule A limitations. Remember to keep Schedule A with your tax records.

17 State income tax or sales tax claimed as an itemized deduction. Fill in the amount of Oregon state income tax or any state and local sales tax you claimed as an itemized deduction on federal Schedule A, line 5. Don't include local or county income tax amounts.

Are you claiming an Oregon credit for income taxes paid to another state and deducting the other state's taxes on Schedule A? If so, include the other state's 2017 net tax liability, or the other state's 2017 tax claimed as

an itemized deduction, whichever is less. For the credit instructions, see Publication OR-17.

Did you limit itemized deductions on your federal return because your AGI exceeded the threshold amount? If so, you may need to complete a worksheet to determine the correct amount of Oregon income tax to subtract from itemized deductions. The itemized deduction limit worksheet is available in Publication OR-17.

19 Standard deduction. Your standard deduction is based on your filing status:

Single	\$2,175
Married filing jointly	\$4,350
Married filing separately	
• If spouse claims standard deduction	\$2,175
• If spouse claims itemized deductions	-0-
Head of household	\$3,500
Qualifying widow(er)	\$4,350

Standard deduction—Age 65 or older, or blind. Check the applicable boxes on line 19 if you or your spouse were age 65 or older or were blind on December 31, 2017, as you are entitled to a larger standard deduction. If you or your spouse are permanently blind, you may also qualify for the severely disabled exemption credit; see page 11 for more information.

If you checked one or more of the boxes on line 19, multiply the number of boxes checked by:

- \$1,200 if single or head of household filing status; or
- \$1,000 for all other filers.

Add this amount to the standard deduction for your filing status from above. Fill in the total on line 19.

Example. Joni and Mike are married. Joni is age 61 and Mike is age 67. Joni files the return as the primary taxpayer. She will mark the box stating that her spouse was 65 or older and will add an additional \$1,000 to her standard deduction. She will enter \$5,350 (\$4,350 + \$1,000) on line 19.

Standard deduction—Dependents. If someone else can claim you as a dependent, your standard deduction is limited to the larger of:

- Your earned income plus \$350, up to the maximum allowed for your filing status (see above); or
- \$1,050.

This limit applies if you can be claimed as a dependent on another person's return, even if the other person does not actually claim you.

If you're a dependent, use the following worksheet to figure your standard deduction, unless you're married. If you're a dependent and married, contact us.

Standard deduction worksheet for single dependents

1. Enter your earned income (see definition below). 1. _____
2. Additional \$350. 2. \$350
3. Add lines 1 and 2. 3. _____
4. Minimum standard deduction. 4. \$1,050
5. Enter the larger of line 3 or line 4. 5. _____
6. Basic standard deduction for single. 6. \$2,175
7. Enter the smaller of line 5 or line 6. 7. _____
8. If you're age 65 or older, enter \$1,200. Otherwise, enter -0-. 8. _____
9. If you're blind, enter \$1,200. Otherwise, enter -0-. 9. _____
10. Add lines 7, 8, and 9. Enter the total here and on Form OR-40, line 19. This is your standard deduction. 10. _____

Earned income is salaries, wages, tips, professional fees, or other amounts received as pay for work you actually performed, and any part of a scholarship or fellowship grant you received that is included in your gross income.

Standard deduction—Nonresident aliens. The standard deduction for nonresident aliens (as defined by federal law) is -0-.

Standard deduction—Married filing separately. The standard deduction for married individuals filing separately is -0- if the other spouse itemizes. This applies even if your itemized deductions are less than the standard deduction amount.

Oregon tax

22 Tax from tax tables or tax rate charts. Figure the tax on your Oregon taxable income (line 21) and enter it on line 22. Go to the tax tables or rate charts on pages 24–26. Fill in your tax amount on line 22. Double-check that the tax you entered is correct.

Example 1: A single Oregon taxpayer has taxable income of \$19,500. The taxpayer will use column S on page 25. The tax is \$1,522.

Example 2: A married couple has Oregon taxable income of \$75,500. They are filing jointly. They will use the married filing jointly rate chart J on page 26. They figure their tax like this:

Oregon taxable income		\$75,500
Subtract	-	\$50,000
		\$25,500
Multiply by 9%	x	0.09
		\$2,295
Then add	+	\$4,024
Their Oregon tax is		\$6,319

Other tax methods. If you qualify, you can compute your Oregon tax using one of the following methods:

Farm income averaging method. Do you have income from a farm? You may use the federal farm income averaging method to compute your Oregon tax even if you didn't use farm income averaging on your federal return. Download Form OR-FIA-40 from our website or contact us to order it.

If you use Form OR-FIA-40 to calculate your tax, enter the tax amount from Form OR-FIA-40, line 24, on Form OR-40, line 22. Check box 22a labeled "Form OR-FIA-40." Don't include a copy of Form OR-FIA-40 with your Oregon return. Keep it with your records.

Farm asset capital gain method. Did you sell or exchange capital assets primarily used in farming because you were getting out of a farming business? Or, did you sell or exchange a farming business in which you held at least a 10 percent ownership interest? If so, you may be eligible for a reduced tax rate on the net capital gain from the proceeds. Download Worksheet OR-FCG from our website or contact us to order it.

If you use Worksheet OR-FCG to calculate your tax, enter the tax amount from Worksheet OR-FCG, line 7, on Form OR-40, line 22. Check box 22b labeled "Worksheet OR-FCG." Don't include a copy of Worksheet OR-FCG with your Oregon return. Keep it with your records.

Oregon pass-through entity (PTE) reduced tax rate. Did you report income for a PTE in which you materially participated? You may elect to use this reduced tax rate for qualifying income up to \$5 million. For the income to qualify for the reduced tax rate, it must be nonpassive income from a partnership or S corporation that employed at least one employee in Oregon for a total of at least 1,200 hours. See Schedule OR-PTE-FY to calculate your tax. Download the schedule from our website or contact us to order it.

Note: If you elect to use this reduced tax rate for qualifying income, the election is irrevocable. **You can't change the election after the filing of your original return.**

If you use Schedule OR-PTE-FY to calculate your tax, enter the tax amount from Schedule OR-PTE-FY, line 14a, on Form OR-40, line 22. Check box 22c labeled "Schedule OR-PTE-FY." You must include this form

with your Oregon return or submit it at www.oregon.gov/dor; click the link for Revenue Online and log in or create an account.

23 Interest on certain installment sales. Did you have installment sales that required you to pay interest on the deferred tax liability for federal purposes? If so, you must also compute interest for Oregon. The amount due for Oregon is computed using the same method as the federal amount. The interest rate for 2017 is 0.3333 percent per month.

Credits—Nonrefundable

25 Exemption credit. Complete the worksheet below to determine the amount of your exemption credit.

Exemption credit worksheet

1. If your federal AGI is \$100,000 or less and you filed as married filing separately or single; or if your federal AGI is \$200,000 or less and you filed as married filing jointly, head of household, or qualifying widow(er); enter the sum of "regular" exemption credits you claimed on lines 6a and 6b and dependents you claimed on line 6c. Don't include the additional "Severely disabled" and "Child with a qualifying disability" exemptions. If your federal AGI exceeds these thresholds, enter -0-. 1. _____
2. If your federal AGI is \$100,000 or less, enter the number of "Severely disabled" exemptions you claimed on lines 6a and 6b. If your federal AGI exceeds \$100,000, enter -0-. 2. _____
3. If your federal AGI is \$100,000 or less, enter the number of "child with a qualifying disability" exemptions you claimed on line 6d. If your federal AGI exceeds \$100,000, enter -0-. 3. _____
4. Add lines 1, 2, and 3. 4. _____
5. Multiply line 4 by \$197. This is your exemption credit. Enter the result here and on Form OR-40, line 25. 5. _____

26 Political contribution credit. Fill in your total political contributions, up to \$100 on a joint return or up to \$50 on all others. Your contribution(s) of money must have been made during 2017 to any of the following:

- A political party.
- A qualified candidate (or the candidate's principal campaign committee) for federal, state, or local office to be voted for in Oregon.
- A political action committee certified in Oregon.

Note: A political contribution credit isn't allowed if your federal AGI on Form OR-40, line 7 exceeds:

- \$200,000 for married filing jointly filers; or
- \$100,000 for all other filers.

27 Total standard credits from Schedule OR-ASC. Other credits not explained above are claimed on Schedule OR-ASC. See the instructions for Schedule OR-ASC or Publication OR-17 for a complete list of credits. **If you qualify for a credit claimed on Schedule OR-ASC you must include the schedule with your return.** Enter your standard credits from Schedule OR-ASC, section 3, on Form OR-40, line 27.

For more information on how to claim a standard credit, refer to the instructions for Schedule OR-ASC. For more information about specific standard credits, refer to Publication OR-17.

30 Total carryforward credits from Schedule OR-ASC. Carryforward credits are credits that can be claimed over several tax years if not used up in the first year. The credits are claimed on Schedule OR-ASC. See the instructions for Schedule OR-ASC or Publication OR-17 for a complete list of credits. **If you qualify for a carryforward credit, you must include Schedule OR-ASC with your return.** Enter your total carryforward credits from Schedule OR-ASC, section 4, on Form OR-40, line 30.

For more information on how to claim a carryforward credit, refer to the instructions for Schedule OR-ASC. For more information about specific carryforward credits, refer to Publication OR-17.

Tax payments and refundable credits

32 Oregon income tax withheld. Fill in the total Oregon tax withheld from your wages and other income shown on your Form(s) W-2, box 17, or on your Form(s) 1099. Don't use the FICA (Social Security) tax withheld. Don't use tax withheld from your wages by other states. **You must include a readable and**

unaltered copy of your Form W-2 from each job and any Form(s) 1099 showing Oregon income tax withheld with your Oregon return.

If you don't have a Form W-2 or 1099, you must provide other proof of your Oregon tax withheld, such as a copy of a final paycheck stub or a letter from your employer. If you file before February 1, 2018, we can accept only Form(s) W-2 or 1099 as proof.

If you have tax to pay this year, you may want to increase the amount your employer withholds from your 2018 Oregon wages. Download *Oregon Income Tax Withholding* from our website or contact us to order it.

33 Amount applied from your prior year's tax refund. Fill in the amount of any prior year refund you applied to your 2017 estimated tax. If we adjusted your applied refund, be sure to use the adjusted amount. If you need to verify your applied refund amount, go to www.oregon.gov/dor and click the link for Revenue Online and log in or create an account, or contact us.

34 Estimated tax payments for 2017. Fill in the total estimated tax payments you made before filing your 2017 Oregon return. These payments were due April 18, 2017; June 15, 2017; September 15, 2017; and January 15, 2018. Also include **all** payments you made up to the date you filed your original or amended return. Don't include the amount already reported on line 33. Go to www.oregon.gov/dor and click on Revenue Online and log in, or contact us to verify the amount of payments you made toward the 2017 tax period.

35 Earned income credit. You're allowed an Oregon earned income credit **only** if you qualify for the earned income credit on your federal return. **Note to RDPs:** Use your "as if" federal return to see if you qualify for the Oregon credit.

If your youngest dependent is age three or older on December 31, 2017, your Oregon credit is eight percent of your federal credit. For example, if your federal credit is \$400, your Oregon credit is \$32 ($\400×0.08). If your youngest dependent is age two or younger on December 31, 2017, your Oregon credit is 11 percent of your federal credit. For example, if your federal credit is \$400, your Oregon credit is \$44 ($\400×0.11).

Use the following formula to figure your credit:

1. Enter your federal earned income credit from Form 1040, line 66a; Form 1040A, line 42a; or Form 1040EZ, line 8a. 1. _____

2. If you have a child age two or younger as of December 31, 2017, multiply the amount on line 1 by 11 percent (0.11). Otherwise, multiply the amount on line 1 by eight percent (0.08). Enter the result here and on Form OR-40, line 35.

2. _____

36 Oregon surplus credit (kicker). The Oregon surplus credit is a refundable credit claimed on your 2017 Oregon tax return. The credit is 5.6 percent of your 2016 Oregon tax liability (2016 Form OR-40, line 24) as adjusted or amended, reduced by any credit claimed for income taxes paid to another state (2016 OR-ASC, Section 3, code 802 and 815). The surplus credit percentage has been determined by the Oregon Department of Administrative Services in accordance with Oregon Revised Statute 291.349. In order to claim the Oregon surplus credit, you must file a 2017 return, even if you're not otherwise required to do so. You must have filed your 2016 Oregon return before you can claim a surplus credit on your 2017 Oregon return.

Amended returns. If your 2016 return is amended or adjusted after you claim your 2017 surplus credit, we will automatically adjust your 2017 surplus credit amount. You won't need to amend your 2017 return for this reason only. If your amended return reduces your 2016 tax liability, you may owe additional tax on your 2017 return if your kicker is reduced. This may cause additional interest or penalties to be charged on your 2017 return. You may review your account balance at www.oregon.gov/dor; click the link for Revenue Online.

Do you need help calculating your surplus credit? If you're filing your 2017 return using a similar filing status as your 2016 return (joint or non-joint), you may be able to determine your credit amount by visiting our website, www.oregon.gov/dor, and clicking on Revenue Online.

Special circumstances. If your marital filing status or spouse changed in 2017, you must complete the surplus credit worksheet using the following special instructions.

- **If your filing status changed from single, head of household, qualifying widow(er), or married/RDP filing separately in 2016 to married filing jointly in 2017,** the surplus credit allowed on the joint return is the combination of each individual's surplus credits as calculated based on the separate 2016 returns.

Special instructions: Calculate each individual's surplus credit separately using the worksheet. Add the credit amounts together for the total surplus credit.

Example: Hudson and Olivia each filed their 2016 Oregon personal income tax returns using the single filing status. Hudson had a total personal income tax liability of \$8,000 (2016 Form OR-40, line 24) and a credit for income taxes paid to another state of \$500 (2016, Schedule OR-ASC, Section 3, Code 802 and 815). Olivia had a total personal income tax liability of \$3,000 (2016 Form OR-40, line 24) and no credit for income taxes paid to another state. In 2017, Hudson and Olivia marry. Hudson and Olivia file their 2017 Oregon personal income tax return jointly. They must calculate their surplus credit separately and report the sum on their return. The surplus credit is determined with a percentage of 5.6 percent. Hudson's surplus credit is \$420 $[(\$8,000 - \$500) \times 0.056]$ and Olivia's surplus credit is \$168 $(\$3,000 \times 0.056)$. The surplus credit for their 2017 joint Oregon personal income tax return is \$588.

- **If your filing status changed from married filing jointly in 2016 to single, head of household, or married filing separately in 2017,** the surplus credits claimed by each taxpayer on their 2017 separate returns are prorated based on each individual's percentage of the 2016 federal adjusted gross income (AGI).

Special instructions: Determine your percentage of the 2016 AGI (2016 Form OR-40, line 7) by taking your income included in the AGI and dividing it by the total AGI. Enter this percentage as a decimal (for example, 50 percent is 0.5) on line 4 of the worksheet.

Example: Ella and Emerson are married and filed their 2016 Oregon personal income tax return using the married filing jointly filing status. Their total AGI is \$90,000 (2016 Form OR-40, line 7). Their total personal income tax liability is \$6,500 (2016 Form OR-40, line 24) and their credit for income taxes paid to another state is \$300 (2016 Schedule OR-ASC, Section 3, Code 802 and 815). Ella's portion of the total AGI is \$40,000, or 44 percent $(\$40,000 \div \$90,000)$. Emerson's portion of the total AGI is \$50,000, or 56 percent $(\$50,000 \div \$90,000)$. In 2017, Ella and Emerson divorced and neither remarried during the year. The surplus credit is determined with a percentage of 5.6 percent. When Ella and Emerson file their separate 2017 Oregon personal income tax returns, they will calculate separate surplus credits based on their 2016 AGI percentages. Ella's surplus credit is \$153 $[(\$6,500 - \$300) \times 0.44 \times 0.056]$. Emerson's surplus credit is \$194 $[(\$6,500 - \$300) \times 0.56 \times 0.056]$.

- **If you filed married filing jointly in 2016 and filed married filing jointly in 2017, but with a different spouse,** the surplus credit allowed on the joint return with a new spouse is the combination of each individual's surplus credit prorated based on each taxpayer's portion of the 2016 AGI amounts.

Special instructions: To determine the correct surplus credit amount for the 2017 joint Oregon return, calculate each individual's surplus credit separately. Determine your percentage of the 2016 AGI (2016 Form OR-40, line 7) by following the instructions in the example above. Enter your AGI percentage as a decimal on line 4 of the worksheet. Once the credits for both taxpayers have been calculated, add the amounts together.

Example: Cortney and Orlando were married in 2016 and filed their Oregon personal income tax return using the married filing jointly filing status. Their total AGI is \$80,000 (2016 Form OR-40, line 7). Their total personal income tax liability is \$7,500 (2016 Form OR-40, line 24). They don't have a credit for taxes paid to another state. Cortney's portion of the total AGI is \$48,000, or 60 percent ($\$48,000 \div \$80,000$). Orlando's portion of the total AGI is \$32,000, or 40 percent ($\$32,000 \div \$80,000$). In February of 2017, Cortney and Orlando finalized their divorce. Cortney married Justin in December of 2017. Justin filed his 2016 Oregon personal income tax return using the single filing status. His total personal income tax liability was \$2,000 (2016 Form OR-40, line 24) and his credit for taxes paid to another state is \$200. The surplus credit is determined with a percentage of 5.6 percent. When Cortney and Justin file their joint 2017 Oregon personal income tax return, they must each calculate their surplus credits separately and report the sum on their joint return. Cortney's surplus credit is \$252 ($\$7,500 \times 0.60 \times 0.056$). Justin's surplus credit is \$101 [$(\$2,000 - \$200) \times 0.056$]. They will then add their separate credits together for a total joint 2017 surplus credit of \$353. Orlando's surplus credit is \$168 ($\$7,500 \times 0.40 \times 0.056$).

- **Death of individual or spouse.** If an individual died during 2016 or 2017, the taxpayer's representative may file a return on his or her behalf to claim the surplus credit. If one of the two taxpayers on the 2016 jointly filed Oregon return dies, the surviving taxpayer may claim the full amount of the surplus credit.

Surplus credit worksheet

1. Tax before credits reported on your 2016 Oregon Form OR-40, line 24; Form OR-40-N, line 50; or Form OR-40-P, line 49. 1. _____
2. Credit for income taxes paid to another state reported as code 802 and 815 on your 2016 Schedule OR-ASC, Section 3 or Schedule OR-ASC-NP, Section 5. 2. _____

3. Total 2016 tax before credits and after income taxes paid to another state (subtract line 2 from line 1). If line 2 is more than line 1, enter -0-. 3. _____
4. Percentage of federal AGI (decimal value). Enter your portion of the AGI claimed on your 2016 return as a decimal. For example, 55 percent is 0.55. AGI can be found on your 2016 Oregon Form OR-40, line 7; or Form OR-40-N and Form OR-40-P, line 29F. 4. _____

If you did not file as married filing jointly in 2016 and changed to another filing status other than qualifying widow(er) in 2017, enter 1 (for 100 percent).

If you filed as married filing jointly in 2016 and changed to another filing status other than qualifying widow(er), or you are filing jointly in 2017 with a different person than in 2016, follow the examples above to determine your percentage of 2016 AGI.

5. Your share of total tax before credits and after income taxes paid to another state (multiply line 3 by line 4). Round to the nearest dollar. For example, \$101.49 is rounded to \$101. 5. _____
6. Oregon surplus credit percentage (decimal value). The 2017 Oregon surplus credit percentage is 5.6 percent. This amount has been filled in for you. 6. 0.056
7. **Surplus credit amount.** Multiply line 5 by line 6. Round to the nearest dollar. **This is your surplus credit amount.** 7. _____

Claiming your surplus credit. If you would like to claim your surplus credit, enter this amount on your 2017 Oregon Form OR-40, line 36. Enter -0- on line 53 and **don't mark the box 53a.**

Donating your surplus credit. You can elect to donate your surplus credit to the Oregon State School Fund. The fund is used for public elementary and secondary education.

If you would like to donate your **entire** surplus credit to the Oregon State School Fund, enter -0- on your 2017 Oregon Form OR-40, line 36. Check box 53a and enter the surplus credit amount (from line 7 above) on Form OR-40, line 53b. Your refund will first offset to any amount owing on your original 2017 Oregon return

and any other past due liabilities prior to being donated to the Oregon State School Fund. **Note: This election is irrevocable.**

If you would like to donate only a **portion** of your refund to the Oregon State School Fund, **don't** check box 53a. Enter -0- on line 53b. Follow the steps to claim your surplus refund above. You can then either send a check to the school district of your choice or to the Oregon State School Fund, which will be distributed to all school districts. The Oregon State School Fund's address is:

Oregon Department of Education
Attn: OFA Cashier
255 Capitol St NE
Salem OR 97301

37 Total refundable credits from Schedule OR-ASC. Refundable credits are credits that are refunded if you don't have tax owing. The credits are claimed on Schedule OR-ASC. See the instructions for Schedule OR-ASC or Publication OR-17 for a complete list of credits. **If you qualify for a refundable credit, you must include Schedule OR-ASC with your return.** Enter your total refundable credits from Schedule OR-ASC, section 5, on Form OR-40, line 37.

For more information on how to claim a refundable credit, refer to the instructions for Schedule OR-ASC. For more information about specific refundable credits, refer to Publication OR-17.

Penalties and interest

41 Penalty and interest. Your tax is due by April 17, 2018. Your return is also due by April 17, 2018, unless you receive an extension.

Penalty. Include a penalty payment if you:

- Mail your payment after April 17 (even if you have an extension to file); or
- File your return showing tax to pay after the due date or extension due date.

The late-payment penalty is 5 percent of the tax reported on line 31 not paid by the original due date of the return.

If you file more than three months after the due date or after the extension due date, a 20 percent late-filing penalty will be added; that is, you will owe a total penalty of 25 percent of any tax not paid.

Interest. If you're paying your tax after April 17, 2018, include interest on any unpaid tax. Interest owed on

income tax starts the day after the original return's due date and accrues until the date of your payment.

The annual interest rate is 5 percent. Interest is charged daily starting the day after the due date. The daily rate is determined by dividing the annual rate by 365 days (0.0137).

Here's how to figure interest:

Tax x 0.000137 x number of days.

If the tax isn't paid within 30 days from the date of our billing notice, the interest rate increases to 9 percent per year.

If you are amending your return, calculate the interest based on the additional amount of tax you must pay (line 9 of the amended worksheet on page 9).

Note: Don't calculate interest if you file late and expect a refund.

42 Interest on underpayment of estimated tax. For 2017, you'll have an underpayment if you paid less than 90 percent of the tax due on **each** estimated tax payment due date or if your tax owed is more than \$1,000. **Note:** You may be charged interest on underpayment of estimated tax even if you receive a refund on your return.

Use Form OR-10 to determine if you have an underpayment. Download the form from our website or contact us to order it.

If you have an underpayment, fill in the amount of interest due from Form OR-10, line 34, on Form OR-40, line 42. You must include Form OR-10 with your Oregon return.

If you meet an exception described on Form OR-10, enter the exception number on line 42a and on line 1 of your Form OR-10. If you used Worksheet OR-10-AI, check box 42b, and keep the worksheet with your records.

Amount due

44 Amount you owe. You may pay with a check, money order, electronic payment, or credit card. If you file electronically, you may be able to pay electronically at the time of filing. If the amount due is less than \$2, no payment is required.

Special instructions. Do you owe interest on line 43 and have an overpayment on line 39? If the interest you owe is more than your overpayment, you have an amount due. Subtract line 39 from line 43 and enter the result on line 44.

Payment options

Electronic payment from your checking or savings account

You can pay your current year income taxes, 2018 estimated income taxes, any prior year taxes due, and amended return taxes directly from your checking or savings account. There is no fee to use this service.

This option is available only through our website. Go to www.oregon.dor.gov and click the link for Revenue Online.

Direct debit may be available with e-filed returns at the time of filing.

Credit card payments

You can pay with your Discover, MasterCard, or Visa credit card. The service provider **will charge** you a convenience fee. The service provider will tell you what the fee is during the transaction; you will have the option to continue or cancel the transaction before entering your credit card information. If you complete the credit card transaction, you will receive a confirmation number. **Keep this confirmation number as proof of payment—don't send it with your return.**

To pay by credit card, go to www.oregon.gov/dor and click the link for Revenue Online.

Don't use Form OR-40-V if using an electronic payment option. Use this voucher only if paying by check or money order.

Check or money order

- Make your check or money order payable to "**Oregon Department of Revenue.**"
- Write "2017 Oregon Form OR-40" and the last four digits of your social security number on your check.
- Use blue or black ballpoint ink. Don't use red or purple ink or gel pens.
- Don't send cash or a postdated check.
- Include your payment and the Form OR-40-V payment voucher on page 31.

Payment plan. If you can't pay in full now, pay what you can. Use the payment voucher, Form OR-40-V, on page 31. Contact us and we will help you set up a payment plan for the amount you don't pay with your return.

To finish your return, go to line 53 on page 22.

Refund

45 Refund. You have three years from the due date of the return to file a claim for your refund. By law, we can't issue a refund if you file your return more

than three years after the return's due date (excluding extensions).

If you're due interest of more than \$1 on a refund, the interest will be refunded to you.

Refund applications

If you have a refund on line 45, you may apply part or all of it to an open estimated tax account, a charitable checkoff, a political party checkoff, or an Oregon 529 College Savings Plan. Doing so will reduce your net refund. The combination of these refund applications (Form OR-40, line 50) can't equal more than your total refund on line 45.

Your refund may be applied to outstanding debt prior to being refunded to you or being applied to the elections on lines 46–49.

Instructions for amended returns. Complete the amended worksheet on page 8. If line 5 results in an additional refund, you are able to apply the additional amount to an open estimated tax account. However, you **can't** reduce the amounts from the refund from your original return that was previously applied to an open estimated tax account, a charitable checkoff, a political party checkoff, or an Oregon 529 College Savings Plan.

- If you aren't receiving an additional refund **or** if you are receiving an additional refund, and you don't want to apply the refund to an open estimated tax account, skip lines 46–50. Enter the amount from line 45 on line 51.
- If you are receiving an additional refund that you want applied toward an open estimated tax account, follow the instructions for line 46 below.

46 Open estimated tax account. You may apply part or all of your refund to an open estimated tax account. This will become an estimated tax payment. Generally, unless you're filing a delinquent or amended return, this will apply to the 2018 tax year. For additional information about the application of a refund as an estimated tax payment when filing a delinquent or amended return, see the "Payments and refunds" section of Publication OR-17. Fill in line 46 with the amount you want to apply as an estimated tax payment.

Instructions for amended returns. If you're receiving an additional refund (listed on line 5 of the amended worksheet) and you want to have all or a portion of it applied toward an open estimated tax account, enter the additional amount you want applied. Include the amount from your original return's refund that applied to an open estimated tax account, if any. For additional information, please see Publication OR-17.

If you are not receiving an additional refund or if you do not want to have any additional refund applied to an open estimated tax account, leave this line blank.

47 Charitable checkoff. You can donate part or all of your refund to the charities listed on Schedule OR-DONATE. If you choose to donate to these charities, enter the amount you wish to donate to each charity in that charity's corresponding column. Total your charitable contributions on Schedule OR-DONATE and transfer this amount to Form OR-40.

You can also mail your donations directly to the charity's address listed on our website. Don't mail your donations to us.

48 Political party checkoff. You may contribute \$3 of your refund to an Oregon political party. To make a contribution, enter **one** code from the list below in box 48a. If filing a joint return, your spouse can contribute by entering one political party code in box 48b. Enter only one code per taxpayer.

- Constitution Party of Oregon [code 500].
- Democratic Party of Oregon [code 501].
- Independent Party of Oregon [code 502].
- Libertarian Party of Oregon [code 503].
- Oregon Republican Party [code 504].
- Pacific Green Party of Oregon [code 505].
- Progressive Party [code 506].
- Working Families Party of Oregon [code 507].

Donating to a political party **reduces** your refund. If you **or** your spouse want to donate, enter \$3 on line 48. If you **and** your spouse want to donate, enter \$6 on line 48. **Note:** This contribution **doesn't** qualify for the political contribution credit.

49 Oregon 529 College Savings Plan. You can deposit all or a portion of your refund into an Oregon 529 College Savings Plan account. To make this choice, there must be an open account and deposits must be a minimum of \$25 per account. For more information, see Schedule OR-529.

51 Net refund. You must reduce your refund by any amounts applied to your open estimated tax account (line 46), donations on lines 47 and 48, and deposits made into Oregon 529 College Savings Plan accounts (line 49). **By law, we can't issue a refund or make applications if you file your return more than three years after the return's due date (excluding extensions).**

Direct deposit

52 Direct deposit. Follow these instructions if you want us to deposit your refund directly into your bank account instead of mailing you a check:

1. **Contact your bank** to make sure your deposit will be accepted and to get your routing and account numbers.
2. **Check the box** if your refund will go to an account outside the United States. **Note:** If you check this box, you will be issued a paper check.
3. **Check the appropriate box, either checking or savings, but not both.**
4. **Enter your nine-digit routing number.** The routing number must begin with 01 through 12, 21 through 32, or 61 through 72.
5. **Enter the account number** into which you want your refund deposited. The account number can be up to 17 characters (both numbers and letters). Don't include hyphens, spaces, or special symbols. Enter the number left to right and leave any unused boxes blank.
6. **Double-check** the account and routing numbers. These numbers can't be changed after the return is filed.

Oregon surplus credit donation

53 Oregon surplus credit (kicker) donation. You can elect to donate your Oregon surplus credit to the Oregon State School fund. To donate your surplus credit, see page 19 for more information.

Signature block

Signature(s). Be sure to sign and date your return. If you're filing a joint return, both taxpayers must sign. By signing the return, you acknowledge, under penalty of false swearing, that the information on the return is true, correct, and complete.

Minor child's return. If your child must file a tax return, you may sign the child's name as his or her legal agent. Sign the child's name and then write "By [your signature], parent (or other legal guardian) of minor child."

Preparer signature. Anyone who prepares, advises, or assists in preparing personal income tax returns in exchange for compensation of any kind **must** be licensed and **must** sign the return.

Signing the return doesn't grant your preparer the right to represent you or make decisions on your behalf. See the Tax Information Authorization and Power of Attorney for Representation form and instructions on our website for more information.

Contact the following agencies to check the status of your Oregon tax practitioner:

- State Board of Tax Practitioners in Salem, (503) 378-4034 for licensed tax consultants or preparers, or go to www.oregon.gov/obtp.

- State Board of Accountancy in Salem, (503) 378-4181 for public accountants and certified public accountants, or go to www.oregon.gov/boa.

Preparer license number. Tax consultants and tax preparers: enter your license number. CPAs: enter your certificate number. All others: leave blank. **Don't** enter your driver's license number.

Before you file

To speed processing, put your Oregon return together as follows (**important—don't attach these documents together or use staples, paperclips, or tape to assemble your return**):

1. Start with Form OR-40.
2. If applicable, place these items in the following order behind your Form OR-40:
 - Form(s) W-2 and any Form(s) 1099 showing Oregon tax withheld.
 - Schedule OR-ASC.
 - Schedule OR-ADD-DEP.
 - Schedule OR-DONATE.
 - Schedule OR-529.
3. Copy (front and back) of your federal Form 1040, 1040A, 1040EZ, 1040X, 1040NR, or 1040NR-EZ. If you're filing using an "as if" federal return, include the "as if" return. **Write "as if" in blue or black ink on the top left corner of your "as if" federal return.** Also include copies of the federal returns you and your spouse actually filed.
4. If **applicable**, place these items in the following order behind the federal form:
 - Schedule OR-WFHDC.
 - Form OR-10.
 - Form OR-24.
 - Your RDP's Oregon return, if you're filing separately. Don't staple the returns together.
5. If you're amending your return, include a copy of your federal or other state's original return and corrected return or audit report. If you are amending your Oregon return only, attach the federal or other state's original return without attaching the federal or other state's amended return.
6. Include your check or money order and completed Form OR-40-V payment voucher (page 31). If you're paying by credit card or electronic payment, **don't** use Form OR-40-V.

Be sure all four pages of your return are from the same form. For example, if you file Form OR-40, be sure that "2017 Oregon Form OR-40" is printed at the top of each page.

Don't include extension requests or any federal schedules with your Oregon return. Keep these with your records. We receive some federal information from the IRS. We may ask for copies of schedules or additional information later.

Avoid processing delays

Type or clearly print your name, SSN, date of birth, complete mailing address, and daytime phone number on your return.

Include all pages of your Oregon return.

Double-check your math calculations and other figures, including your SSN. The most common mistakes are math errors and the amount claimed for the federal tax liability subtraction. Double-check your figures. People commonly use the wrong line or column on the tax tables.

If you have tax to pay, read line 44 instructions on page 20.

Verify your bank account information if you're requesting direct deposit.

Sign your return. Both spouses must sign a joint return.

Include readable copies of Form(s) W-2 and 1099 showing Oregon income and tax withheld.

Include a copy of your federal return (front and back only) with your Oregon return. **Don't** include federal schedules.

Include Form OR-40-V, the payment voucher, with your check or money order. If you're paying by credit card or electronic payment, **don't** use Form OR-40-V.

Mail your return in a stamped envelope. Use a business envelope (4 × 9½ inches) or larger and use enough postage. Don't use a smaller envelope—it delays processing.

Tax return mailing addresses

Mail refund returns or no-tax-due returns to:

REFUND
PO Box 14700
Salem OR 97309-0930

Mail tax-to-pay returns to:

Oregon Department of Revenue
PO Box 14555
Salem OR 97309-0940

2017 Tax Tables for Form OR-40

S Use column S if you are:

- Single.
- Married filing separately.

J Use column J if you are:

- Married filing jointly.
- Head of household.
- Widow(er) with dependent child.

If income from Form OR-40, line 21 is:		And you use column:		If income from Form OR-40, line 21 is:		And you use column:		If income from Form OR-40, line 21 is:		And you use column:		If income from Form OR-40, line 21 is:		And you use column:		
At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J	
		Your tax is:				Your tax is:				Your tax is:				Your tax is:		
\$ 0		\$ 4,000				\$ 9,000				\$ 14,000						
				4,000 – 4,100	216	203			9,000 – 9,100	577	498			14,000 – 14,100	1,027	848
				4,100 – 4,200	223	208			9,100 – 9,200	586	505			14,100 – 14,200	1,036	855
				4,200 – 4,300	230	213			9,200 – 9,300	595	512			14,200 – 14,300	1,045	862
				4,300 – 4,400	237	218			9,300 – 9,400	604	519			14,300 – 14,400	1,054	869
				4,400 – 4,500	244	223			9,400 – 9,500	613	526			14,400 – 14,500	1,063	876
				4,500 – 4,600	251	228			9,500 – 9,600	622	533			14,500 – 14,600	1,072	883
				4,600 – 4,700	258	233			9,600 – 9,700	631	540			14,600 – 14,700	1,081	890
				4,700 – 4,800	265	238			9,700 – 9,800	640	547			14,700 – 14,800	1,090	897
				4,800 – 4,900	272	243			9,800 – 9,900	649	554			14,800 – 14,900	1,099	904
				4,900 – 5,000	279	248			9,900 – 10,000	658	561			14,900 – 15,000	1,108	911
0 – 20	0															
20 – 50	2															
\$ 50		\$ 5,000				\$ 10,000				\$ 15,000						
50 – 100	4	4		5,000 – 5,100	286	253			10,000 – 10,100	667	568			15,000 – 15,100	1,117	918
100 – 200	8	8		5,100 – 5,200	293	258			10,100 – 10,200	676	575			15,100 – 15,200	1,126	925
200 – 300	13	13		5,200 – 5,300	300	263			10,200 – 10,300	685	582			15,200 – 15,300	1,135	932
300 – 400	18	18		5,300 – 5,400	307	268			10,300 – 10,400	694	589			15,300 – 15,400	1,144	939
400 – 500	23	23		5,400 – 5,500	314	273			10,400 – 10,500	703	596			15,400 – 15,500	1,153	946
500 – 600	28	28		5,500 – 5,600	321	278			10,500 – 10,600	712	603			15,500 – 15,600	1,162	953
600 – 700	33	33		5,600 – 5,700	328	283			10,600 – 10,700	721	610			15,600 – 15,700	1,171	960
700 – 800	38	38		5,700 – 5,800	335	288			10,700 – 10,800	730	617			15,700 – 15,800	1,180	967
800 – 900	43	43		5,800 – 5,900	342	293			10,800 – 10,900	739	624			15,800 – 15,900	1,189	974
900 – 1,000	48	48		5,900 – 6,000	349	298			10,900 – 11,000	748	631			15,900 – 16,000	1,198	981
\$ 1,000		\$ 6,000				\$ 11,000				\$ 16,000						
1,000 – 1,100	53	53		6,000 – 6,100	356	303			11,000 – 11,100	757	638			16,000 – 16,100	1,207	988
1,100 – 1,200	58	58		6,100 – 6,200	363	308			11,100 – 11,200	766	645			16,100 – 16,200	1,216	995
1,200 – 1,300	63	63		6,200 – 6,300	370	313			11,200 – 11,300	775	652			16,200 – 16,300	1,225	1,002
1,300 – 1,400	68	68		6,300 – 6,400	377	318			11,300 – 11,400	784	659			16,300 – 16,400	1,234	1,009
1,400 – 1,500	73	73		6,400 – 6,500	384	323			11,400 – 11,500	793	666			16,400 – 16,500	1,243	1,016
1,500 – 1,600	78	78		6,500 – 6,600	391	328			11,500 – 11,600	802	673			16,500 – 16,600	1,252	1,023
1,600 – 1,700	83	83		6,600 – 6,700	398	333			11,600 – 11,700	811	680			16,600 – 16,700	1,261	1,030
1,700 – 1,800	88	88		6,700 – 6,800	405	338			11,700 – 11,800	820	687			16,700 – 16,800	1,270	1,037
1,800 – 1,900	93	93		6,800 – 6,900	412	344			11,800 – 11,900	829	694			16,800 – 16,900	1,279	1,044
1,900 – 2,000	98	98		6,900 – 7,000	419	351			11,900 – 12,000	838	701			16,900 – 17,000	1,288	1,051
\$ 2,000		\$ 7,000				\$ 12,000				\$ 17,000						
2,000 – 2,100	103	103		7,000 – 7,100	426	358			12,000 – 12,100	847	708			17,000 – 17,100	1,297	1,059
2,100 – 2,200	108	108		7,100 – 7,200	433	365			12,100 – 12,200	856	715			17,100 – 17,200	1,306	1,068
2,200 – 2,300	113	113		7,200 – 7,300	440	372			12,200 – 12,300	865	722			17,200 – 17,300	1,315	1,077
2,300 – 2,400	118	118		7,300 – 7,400	447	379			12,300 – 12,400	874	729			17,300 – 17,400	1,324	1,086
2,400 – 2,500	123	123		7,400 – 7,500	454	386			12,400 – 12,500	883	736			17,400 – 17,500	1,333	1,095
2,500 – 2,600	128	128		7,500 – 7,600	461	393			12,500 – 12,600	892	743			17,500 – 17,600	1,342	1,104
2,600 – 2,700	133	133		7,600 – 7,700	468	400			12,600 – 12,700	901	750			17,600 – 17,700	1,351	1,113
2,700 – 2,800	138	138		7,700 – 7,800	475	407			12,700 – 12,800	910	757			17,700 – 17,800	1,360	1,122
2,800 – 2,900	143	143		7,800 – 7,900	482	414			12,800 – 12,900	919	764			17,800 – 17,900	1,369	1,131
2,900 – 3,000	148	148		7,900 – 8,000	489	421			12,900 – 13,000	928	771			17,900 – 18,000	1,378	1,140
\$ 3,000		\$ 8,000				\$ 13,000				\$ 18,000						
3,000 – 3,100	153	153		8,000 – 8,100	496	428			13,000 – 13,100	937	778			18,000 – 18,100	1,387	1,149
3,100 – 3,200	158	158		8,100 – 8,200	503	435			13,100 – 13,200	946	785			18,100 – 18,200	1,396	1,158
3,200 – 3,300	163	163		8,200 – 8,300	510	442			13,200 – 13,300	955	792			18,200 – 18,300	1,405	1,167
3,300 – 3,400	168	168		8,300 – 8,400	517	449			13,300 – 13,400	964	799			18,300 – 18,400	1,414	1,176
3,400 – 3,500	174	173		8,400 – 8,500	524	456			13,400 – 13,500	973	806			18,400 – 18,500	1,423	1,185
3,500 – 3,600	181	178		8,500 – 8,600	532	463			13,500 – 13,600	982	813			18,500 – 18,600	1,432	1,194
3,600 – 3,700	188	183		8,600 – 8,700	541	470			13,600 – 13,700	991	820			18,600 – 18,700	1,441	1,203
3,700 – 3,800	195	188		8,700 – 8,800	550	477			13,700 – 13,800	1,000	827			18,700 – 18,800	1,450	1,212
3,800 – 3,900	202	193		8,800 – 8,900	559	484			13,800 – 13,900	1,009	834			18,800 – 18,900	1,459	1,221
3,900 – 4,000	209	198		8,900 – 9,000	568	491			13,900 – 14,000	1,018	841			18,900 – 19,000	1,468	1,230

2017 Tax Tables for Form OR-40

S Use column S if you are:

- Single.
- Married filing separately.

J Use column J if you are:

- Married filing jointly.
- Head of household.
- Widow(er) with dependent child.

If income from Form OR-40, line 21 is:		And you use column:		If income from Form OR-40, line 21 is:		And you use column:		If income from Form OR-40, line 21 is:		And you use column:		If income from Form OR-40, line 21 is:		And you use column:	
At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J
		Your tax is:				Your tax is:				Your tax is:				Your tax is:	
\$ 19,000				\$ 24,000				\$ 29,000				\$ 34,000			
19,000 – 19,100	1,477	1,239		24,000 – 24,100	1,927	1,689		29,000 – 29,100	2,377	2,139		34,000 – 34,100	2,827	2,589	
19,100 – 19,200	1,486	1,248		24,100 – 24,200	1,936	1,698		29,100 – 29,200	2,386	2,148		34,100 – 34,200	2,836	2,598	
19,200 – 19,300	1,495	1,257		24,200 – 24,300	1,945	1,707		29,200 – 29,300	2,395	2,157		34,200 – 34,300	2,845	2,607	
19,300 – 19,400	1,504	1,266		24,300 – 24,400	1,954	1,716		29,300 – 29,400	2,404	2,166		34,300 – 34,400	2,854	2,616	
19,400 – 19,500	1,513	1,275		24,400 – 24,500	1,963	1,725		29,400 – 29,500	2,413	2,175		34,400 – 34,500	2,863	2,625	
19,500 – 19,600	1,522	1,284		24,500 – 24,600	1,972	1,734		29,500 – 29,600	2,422	2,184		34,500 – 34,600	2,872	2,634	
19,600 – 19,700	1,531	1,293		24,600 – 24,700	1,981	1,743		29,600 – 29,700	2,431	2,193		34,600 – 34,700	2,881	2,643	
19,700 – 19,800	1,540	1,302		24,700 – 24,800	1,990	1,752		29,700 – 29,800	2,440	2,202		34,700 – 34,800	2,890	2,652	
19,800 – 19,900	1,549	1,311		24,800 – 24,900	1,999	1,761		29,800 – 29,900	2,449	2,211		34,800 – 34,900	2,899	2,661	
19,900 – 20,000	1,558	1,320		24,900 – 25,000	2,008	1,770		29,900 – 30,000	2,458	2,220		34,900 – 35,000	2,908	2,670	
\$ 20,000				\$ 25,000				\$ 30,000				\$ 35,000			
20,000 – 20,100	1,567	1,329		25,000 – 25,100	2,017	1,779		30,000 – 30,100	2,467	2,229		35,000 – 35,100	2,917	2,679	
20,100 – 20,200	1,576	1,338		25,100 – 25,200	2,026	1,788		30,100 – 30,200	2,476	2,238		35,100 – 35,200	2,926	2,688	
20,200 – 20,300	1,585	1,347		25,200 – 25,300	2,035	1,797		30,200 – 30,300	2,485	2,247		35,200 – 35,300	2,935	2,697	
20,300 – 20,400	1,594	1,356		25,300 – 25,400	2,044	1,806		30,300 – 30,400	2,494	2,256		35,300 – 35,400	2,944	2,706	
20,400 – 20,500	1,603	1,365		25,400 – 25,500	2,053	1,815		30,400 – 30,500	2,503	2,265		35,400 – 35,500	2,953	2,715	
20,500 – 20,600	1,612	1,374		25,500 – 25,600	2,062	1,824		30,500 – 30,600	2,512	2,274		35,500 – 35,600	2,962	2,724	
20,600 – 20,700	1,621	1,383		25,600 – 25,700	2,071	1,833		30,600 – 30,700	2,521	2,283		35,600 – 35,700	2,971	2,733	
20,700 – 20,800	1,630	1,392		25,700 – 25,800	2,080	1,842		30,700 – 30,800	2,530	2,292		35,700 – 35,800	2,980	2,742	
20,800 – 20,900	1,639	1,401		25,800 – 25,900	2,089	1,851		30,800 – 30,900	2,539	2,301		35,800 – 35,900	2,989	2,751	
20,900 – 21,000	1,648	1,410		25,900 – 26,000	2,098	1,860		30,900 – 31,000	2,548	2,310		35,900 – 36,000	2,998	2,760	
\$ 21,000				\$ 26,000				\$ 31,000				\$ 36,000			
21,000 – 21,100	1,657	1,419		26,000 – 26,100	2,107	1,869		31,000 – 31,100	2,557	2,319		36,000 – 36,100	3,007	2,769	
21,100 – 21,200	1,666	1,428		26,100 – 26,200	2,116	1,878		31,100 – 31,200	2,566	2,328		36,100 – 36,200	3,016	2,778	
21,200 – 21,300	1,675	1,437		26,200 – 26,300	2,125	1,887		31,200 – 31,300	2,575	2,337		36,200 – 36,300	3,025	2,787	
21,300 – 21,400	1,684	1,446		26,300 – 26,400	2,134	1,896		31,300 – 31,400	2,584	2,346		36,300 – 36,400	3,034	2,796	
21,400 – 21,500	1,693	1,455		26,400 – 26,500	2,143	1,905		31,400 – 31,500	2,593	2,355		36,400 – 36,500	3,043	2,805	
21,500 – 21,600	1,702	1,464		26,500 – 26,600	2,152	1,914		31,500 – 31,600	2,602	2,364		36,500 – 36,600	3,052	2,814	
21,600 – 21,700	1,711	1,473		26,600 – 26,700	2,161	1,923		31,600 – 31,700	2,611	2,373		36,600 – 36,700	3,061	2,823	
21,700 – 21,800	1,720	1,482		26,700 – 26,800	2,170	1,932		31,700 – 31,800	2,620	2,382		36,700 – 36,800	3,070	2,832	
21,800 – 21,900	1,729	1,491		26,800 – 26,900	2,179	1,941		31,800 – 31,900	2,629	2,391		36,800 – 36,900	3,079	2,841	
21,900 – 22,000	1,738	1,500		26,900 – 27,000	2,188	1,950		31,900 – 32,000	2,638	2,400		36,900 – 37,000	3,088	2,850	
\$ 22,000				\$ 27,000				\$ 32,000				\$ 37,000			
22,000 – 22,100	1,747	1,509		27,000 – 27,100	2,197	1,959		32,000 – 32,100	2,647	2,409		37,000 – 37,100	3,097	2,859	
22,100 – 22,200	1,756	1,518		27,100 – 27,200	2,206	1,968		32,100 – 32,200	2,656	2,418		37,100 – 37,200	3,106	2,868	
22,200 – 22,300	1,765	1,527		27,200 – 27,300	2,215	1,977		32,200 – 32,300	2,665	2,427		37,200 – 37,300	3,115	2,877	
22,300 – 22,400	1,774	1,536		27,300 – 27,400	2,224	1,986		32,300 – 32,400	2,674	2,436		37,300 – 37,400	3,124	2,886	
22,400 – 22,500	1,783	1,545		27,400 – 27,500	2,233	1,995		32,400 – 32,500	2,683	2,445		37,400 – 37,500	3,133	2,895	
22,500 – 22,600	1,792	1,554		27,500 – 27,600	2,242	2,004		32,500 – 32,600	2,692	2,454		37,500 – 37,600	3,142	2,904	
22,600 – 22,700	1,801	1,563		27,600 – 27,700	2,251	2,013		32,600 – 32,700	2,701	2,463		37,600 – 37,700	3,151	2,913	
22,700 – 22,800	1,810	1,572		27,700 – 27,800	2,260	2,022		32,700 – 32,800	2,710	2,472		37,700 – 37,800	3,160	2,922	
22,800 – 22,900	1,819	1,581		27,800 – 27,900	2,269	2,031		32,800 – 32,900	2,719	2,481		37,800 – 37,900	3,169	2,931	
22,900 – 23,000	1,828	1,590		27,900 – 28,000	2,278	2,040		32,900 – 33,000	2,728	2,490		37,900 – 38,000	3,178	2,940	
\$ 23,000				\$ 28,000				\$ 33,000				\$ 38,000			
23,000 – 23,100	1,837	1,599		28,000 – 28,100	2,287	2,049		33,000 – 33,100	2,737	2,499		38,000 – 38,100	3,187	2,949	
23,100 – 23,200	1,846	1,608		28,100 – 28,200	2,296	2,058		33,100 – 33,200	2,746	2,508		38,100 – 38,200	3,196	2,958	
23,200 – 23,300	1,855	1,617		28,200 – 28,300	2,305	2,067		33,200 – 33,300	2,755	2,517		38,200 – 38,300	3,205	2,967	
23,300 – 23,400	1,864	1,626		28,300 – 28,400	2,314	2,076		33,300 – 33,400	2,764	2,526		38,300 – 38,400	3,214	2,976	
23,400 – 23,500	1,873	1,635		28,400 – 28,500	2,323	2,085		33,400 – 33,500	2,773	2,535		38,400 – 38,500	3,223	2,985	
23,500 – 23,600	1,882	1,644		28,500 – 28,600	2,332	2,094		33,500 – 33,600	2,782	2,544		38,500 – 38,600	3,232	2,994	
23,600 – 23,700	1,891	1,653		28,600 – 28,700	2,341	2,103		33,600 – 33,700	2,791	2,553		38,600 – 38,700	3,241	3,003	
23,700 – 23,800	1,900	1,662		28,700 – 28,800	2,350	2,112		33,700 – 33,800	2,800	2,562		38,700 – 38,800	3,250	3,012	
23,800 – 23,900	1,909	1,671		28,800 – 28,900	2,359	2,121		33,800 – 33,900	2,809	2,571		38,800 – 38,900	3,259	3,021	
23,900 – 24,000	1,918	1,680		28,900 – 29,000	2,368	2,130		33,900 – 34,000	2,818	2,580		38,900 – 39,000	3,268	3,030	

2017 Tax Tables for Form OR-40

S Use column S if you are:

- Single.
- Married filing separately.

J Use column J if you are:

- Married filing jointly.
- Head of household.
- Widow(er) with dependent child.

If income from Form OR-40, line 21 is:		And you use column:		If income from Form OR-40, line 21 is:		And you use column:		If income from Form OR-40, line 21 is:		And you use column:		If income from Form OR-40, line 21 is:		And you use column:									
At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J								
		Your tax is:				Your tax is:				Your tax is:				Your tax is:									
\$ 39,000				\$ 42,000				\$ 45,000				\$ 48,000											
39,000 – 39,100	3,277	3,039	42,000 – 42,100	3,547	3,309	45,000 – 45,100	3,817	3,579	48,000 – 48,100	4,087	3,849	39,100 – 39,200	3,286	3,048	42,100 – 42,200	3,556	3,318	45,100 – 45,200	3,826	3,588	48,100 – 48,200	4,096	3,858
39,200 – 39,300	3,295	3,057	42,200 – 42,300	3,565	3,327	45,200 – 45,300	3,835	3,597	48,200 – 48,300	4,105	3,867	39,300 – 39,400	3,304	3,066	42,300 – 42,400	3,574	3,336	45,300 – 45,400	3,844	3,606	48,300 – 48,400	4,114	3,876
39,400 – 39,500	3,313	3,075	42,400 – 42,500	3,583	3,345	45,400 – 45,500	3,853	3,615	48,400 – 48,500	4,123	3,885	39,500 – 39,600	3,322	3,084	42,500 – 42,600	3,592	3,354	45,500 – 45,600	3,862	3,624	48,500 – 48,600	4,132	3,894
39,600 – 39,700	3,331	3,093	42,600 – 42,700	3,601	3,363	45,600 – 45,700	3,871	3,633	48,600 – 48,700	4,141	3,903	39,700 – 39,800	3,340	3,102	42,700 – 42,800	3,610	3,372	45,700 – 45,800	3,880	3,642	48,700 – 48,800	4,150	3,912
39,800 – 39,900	3,349	3,111	42,800 – 42,900	3,619	3,381	45,800 – 45,900	3,889	3,651	48,800 – 48,900	4,159	3,921	39,900 – 40,000	3,358	3,120	42,900 – 43,000	3,628	3,390	45,900 – 46,000	3,898	3,660	48,900 – 49,000	4,168	3,930
\$ 40,000				\$ 43,000				\$ 46,000				\$ 49,000											
40,000 – 40,100	3,367	3,129	43,000 – 43,100	3,637	3,399	46,000 – 46,100	3,907	3,669	49,000 – 49,100	4,177	3,939	40,100 – 40,200	3,376	3,138	43,100 – 43,200	3,646	3,408	46,100 – 46,200	3,916	3,678	49,100 – 49,200	4,186	3,948
40,200 – 40,300	3,385	3,147	43,200 – 43,300	3,655	3,417	46,200 – 46,300	3,925	3,687	49,200 – 49,300	4,195	3,957	40,300 – 40,400	3,394	3,156	43,300 – 43,400	3,664	3,426	46,300 – 46,400	3,934	3,696	49,300 – 49,400	4,204	3,966
40,400 – 40,500	3,403	3,165	43,400 – 43,500	3,673	3,435	46,400 – 46,500	3,943	3,705	49,400 – 49,500	4,213	3,975	40,500 – 40,600	3,412	3,174	43,500 – 43,600	3,682	3,444	46,500 – 46,600	3,952	3,714	49,500 – 49,600	4,222	3,984
40,600 – 40,700	3,421	3,183	43,600 – 43,700	3,691	3,453	46,600 – 46,700	3,961	3,723	49,600 – 49,700	4,231	3,993	40,700 – 40,800	3,430	3,192	43,700 – 43,800	3,700	3,462	46,700 – 46,800	3,970	3,732	49,700 – 49,800	4,240	4,002
40,800 – 40,900	3,439	3,201	43,800 – 43,900	3,709	3,471	46,800 – 46,900	3,979	3,741	49,800 – 49,900	4,249	4,011	40,900 – 41,000	3,448	3,210	43,900 – 44,000	3,718	3,480	46,900 – 47,000	3,988	3,750	49,900 – 50,000	4,258	4,020
\$ 41,000				\$ 44,000				\$ 47,000															
41,000 – 41,100	3,457	3,219	44,000 – 44,100	3,727	3,489	47,000 – 47,100	3,997	3,759	41,100 – 41,200	3,466	3,228	44,100 – 44,200	3,736	3,498	47,100 – 47,200	4,006	3,768						
41,200 – 41,300	3,475	3,237	44,200 – 44,300	3,745	3,507	47,200 – 47,300	4,015	3,777	41,300 – 41,400	3,484	3,246	44,300 – 44,400	3,754	3,516	47,300 – 47,400	4,024	3,786						
41,400 – 41,500	3,493	3,255	44,400 – 44,500	3,763	3,525	47,400 – 47,500	4,033	3,795	41,500 – 41,600	3,502	3,264	44,500 – 44,600	3,772	3,534	47,500 – 47,600	4,042	3,804						
41,600 – 41,700	3,511	3,273	44,600 – 44,700	3,781	3,543	47,600 – 47,700	4,051	3,813	41,700 – 41,800	3,520	3,282	44,700 – 44,800	3,790	3,552	47,700 – 47,800	4,060	3,822						
41,800 – 41,900	3,529	3,291	44,800 – 44,900	3,799	3,561	47,800 – 47,900	4,069	3,831	41,900 – 42,000	3,538	3,300	44,900 – 45,000	3,808	3,570	47,900 – 48,000	4,078	3,840						

2017 Tax rate charts

Chart S: For persons filing single or married/RDP filing separately—

If your taxable income is \$50,000 or more but not over \$125,000 your tax is \$4,262 plus 9% of excess over \$50,000
 If your taxable income is over \$125,000 your tax is \$11,012 plus 9.9% of excess over \$125,000

Chart J: For persons filing jointly, head of household, or qualifying widow(er) with dependent child—

If your taxable income is \$50,000 or more but not over \$250,000 your tax is \$4,024 plus 9% of excess over \$50,000
 If your taxable income is over \$250,000 your tax is \$22,024 plus 9.9% of excess over \$250,000

2017 Form OR-40



Office use only	

Oregon Individual Income Tax Return for Full-year Residents

Submit original form—do not submit photocopy

Fiscal year ending: / /	Space for 2-D barcode—do not write in box below
<input type="checkbox"/> Amended return. If amending for an NOL, tax year the NOL was generated: <input type="text"/> <input type="checkbox"/> Calculated using "as if" federal return. <input type="checkbox"/> Short year tax election. <input type="checkbox"/> Extension filed. <input type="checkbox"/> Form OR-24.	

First name and initial	Last name	<input type="checkbox"/> Deceased	Social Security no. (SSN)	<input type="checkbox"/> First time using this SSN (see instructions)	<input type="checkbox"/> Applied for ITIN
Spouse's first name and initial	Spouse's last name	<input type="checkbox"/> Deceased	Spouse's SSN	<input type="checkbox"/> First time using this SSN (see instructions)	<input type="checkbox"/> Applied for ITIN
Current mailing address			Date of birth (mm/dd/yyyy)	Spouse's date of birth	
City	State	ZIP code	Country	Phone () -	

Filing status (check only **one** box)

- Single.
- Married filing jointly.
- Married filing separately (enter spouse's information **above**).
- Head of household (with qualifying dependent).
- Qualifying widow(er) with dependent child.

Exemptions

6a. Credits for yourself: Regular Severely disabled 6a. Total

Check box if someone else can claim you as a dependent.

6b. Credits for spouse: Regular Severely disabled 6b.

Check box if someone else can claim your spouse as a dependent.

Dependents. List your dependents in order from youngest to oldest. If more than four, check this box and include Schedule OR-ADD-DEP with your return.

First name	Last name	Code*	Dependent's SSN	Dependent's date of birth (mm/dd/yyyy)	Check if child with qualifying disability
			- -	/ /	<input type="checkbox"/>
			- -	/ /	<input type="checkbox"/>
			- -	/ /	<input type="checkbox"/>
			- -	/ /	<input type="checkbox"/>

*Dependent relationship code—Please see instructions to determine the appropriate code.

6c. Total number of dependents 6c.

6d. Total number of dependent children with a qualifying disability (see instructions) 6d.

6e. Total exemptions. Add 6a through 6d Total 6e.

2017 Form OR-40



Name SSN

Taxable income

Table with 3 columns: Line number, Description, Amount. Lines 7-9.

Subtractions

Table with 3 columns: Line number, Description, Amount. Lines 10-15.

Deductions

Table with 3 columns: Line number, Description, Amount. Lines 16-19.

You were: 19a. [] 65 or older 19b. [] Blind Your spouse was: 19c. [] 65 or older 19d. [] Blind

Table with 3 columns: Line number, Description, Amount. Lines 20-21.

Oregon tax

Table with 3 columns: Line number, Description, Amount. Lines 22-24.

Standard and carryforward credits

Table with 3 columns: Line number, Description, Amount. Lines 25-31.

2017 Form OR-40



00461701030000

Name SSN

Payments and refundable credits

Table with 3 columns: Line number, Description, Amount. Includes lines 32-38 for payments and refundable credits.

Tax to pay or refund

Table with 3 columns: Line number, Description, Amount. Includes lines 39-42 for tax to pay or refund.

Exception number from Form OR-10, line 1: 42a. [] Check box if you annualized: 42b. []

Table with 3 columns: Line number, Description, Amount. Includes lines 43-51 for total penalty, net tax, and refund.

Direct deposit

52. For direct deposit of your refund, see instructions. Check the box if this refund will go to an account outside the United States: []

Type of account: [] Checking or [] Savings

Routing number: []

Account number: []

Surplus credit donation

53. Oregon surplus credit (kicker) donation. If you elect to donate your kicker to the State School Fund, check the box: 53a. []

Write the amount from line 7 of the surplus credit worksheet here. This election is irrevocable.....53b. [] .00

2017 Schedule OR-ASC



Office use only

Oregon Adjustments for Form OR-40 Filers

Submit original form—do not submit photocopy.

First name and initial	Last name	Social Security number (SSN) — —
Spouse's first name and initial	Spouse's last name	Spouse's SSN — —

Use Schedule OR-ASC to claim any of the following that aren't included on Form OR-40:

- Additions.
- Subtractions.
- Standard credits.
- Carryforward credits.
- Refundable credits.

Identify the code you're claiming and enter the information requested in the corresponding section.

For more information, refer to the instructions beginning on page 2.

Section 1: Additions (codes 102–164)

Code	Amount
1a.	.00
1b.	.00
1c.	.00
1d.	.00
1e.	.00
1f.	.00
1g.	.00
1h.	.00
1i.	.00
1j.	.00
	.00

Enter total on Form OR-40, line 8

Section 2: Subtractions (codes 300–360)

Code	Amount
2a.	.00
2b.	.00
2c.	.00
2d.	.00
2e.	.00
2f.	.00
2g.	.00
2h.	.00
2i.	.00
2j.	.00
	.00

Enter total on Form OR-40, line 13

Section 3: Standard credits (codes 802–815)

Code	Amount	State abbreviation (if claiming code 802 or 815)	
3a.	.00	3c.	
3b.	.00	3d.	
3c.	.00	3e.	
3d.	.00	3f.	
3e.	.00	3g.	
3f.	.00	3h.	
3g.	.00	3i.	
3h.	.00	3j.	
3i.	.00	3k.	
3j.	.00	3l.	
3k.	.00	3m.	
3l.	.00	3n.	
3m.	.00	3o.	
	.00		

Enter total on Form OR-40, line 27

Section 4: Carryforward credits (codes 835–868)

Code	Amount from prior year	Amount awarded this year	Total used this year		
4a.	.00	4c.	.00	4d.	.00
4b.	.00	4d.	.00	4e.	.00
4c.	.00	4e.	.00	4f.	.00
4d.	.00	4f.	.00	4g.	.00
4e.	.00	4g.	.00	4h.	.00
4f.	.00	4h.	.00	4i.	.00
4g.	.00	4i.	.00	4j.	.00
4h.	.00	4k.	.00	4k.	.00
4i.	.00	4l.	.00	4l.	.00
4j.	.00	4m.	.00	4m.	.00
4k.	.00	4n.	.00	4n.	.00
4l.	.00	4o.	.00	4o.	.00
4m.	.00	4p.	.00	4p.	.00
4n.	.00	4q.	.00	4q.	.00
4o.	.00	4r.	.00	4r.	.00
4p.	.00			4s.	.00
4q.	.00			4t.	.00
					.00

Enter total on Form OR-40, line 30

Section 5: Refundable credits (codes 890–895)

Code	Amount
5a.	.00
5b.	.00
5c.	.00
5d.	.00
5e.	.00
5f.	.00
	.00

Enter total on Form OR-40, line 37

— You must include this schedule with your Oregon income tax return —

New information

Forms and schedules. We have changed many of our forms and schedules to provide a more consistent format and to include a shorthand name so they're easier to find. Please read each form and publication carefully as other items may have changed. For more information, visit us at www.oregon.gov/dor.

Additions

- **ABLE (Achieving a Better Life Experience) accounts addition requirement.** Oregon requires an addition if contributions made to an ABLE account for the benefit of a person with a disability were subtracted from taxable income in an earlier year and withdrawn in a later year for an unqualified purpose. For more information about this addition, see Publication OR-17.
- **Charitable Donation add-back.** Charitable donations to organizations that fail to spend at least 30 percent of their annual functional expenses for program services are not deductible on your Oregon return. For more information, see Publication OR-17.

Subtractions

- **Special Oregon medical subtraction.** For tax year 2017, you or your spouse must be age 64 or older on December 31, 2017 to qualify for the subtraction.

Credits

- **Working family household and dependent care credit (WFHDC).** If you qualify for the WFHDC and you paid dependent care expenses in 2017 for services performed in 2016, complete Worksheet OR-WFHDC when claiming the credit. For more information see the instructions for Schedule OR-WFHDC.
- **Credit for taxes paid to another state.** If you are a resident partner or shareholder who elected to be included in a pass-through entity's nonresident composite filing with another state, refer to Publication OR-17 for claiming a credit for income taxes paid to that state on your Oregon return.

Form instructions

If you have more items than will fit on a single schedule, provide the codes and amounts on additional schedules and add the total to your tax return. Include all the schedules with your Form OR-40.

If you are claiming multiple items (additions, subtractions, or credits) with the same code, report the items together. Enter the code only once and add the claimed amounts together.

Round all cents to the nearest dollar. For example, \$99.49 becomes \$99.00, and \$99.50 becomes \$100.00.

A list of the codes can be found at the end of these instructions on Publication OR-CODES.

Section 1: Additions (codes 102–164)

Additions are items the federal government doesn't tax but Oregon does. For detailed information regarding additions, refer to Publication OR-17, at www.oregon.gov/dor/forms.

Did you limit itemized deductions on your federal return because your federal adjusted gross income exceeded the threshold amount? If so, you may need to complete a worksheet to determine the correct addition amount for itemized deduction add backs for Oregon credits. The itemized deduction limit worksheet is available in Publication OR-17.

Step 1: Complete the table in Section 1 with the code and amount reported for each addition. Each code should only be listed once.

Step 2: Fill in the total of all additions. Enter this amount on Form OR-40, line 8.

Achieving a Better Life Experience (ABLE) Account [code 164]. If you withdrew funds from an Oregon ABLE account for a purpose other than paying for qualified disability expenses and the funds were previously subtracted on your Oregon return, you must report an addition. Qualified disability expenses are defined in Section 529A of the Internal Revenue Code. For more information about Oregon ABLE accounts, see page 4 or Publication OR-17.

Section 2: Subtractions (codes 300–360)

Subtractions are items the federal government taxes but Oregon doesn't. See below for information regarding commonly claimed subtractions. For detailed information regarding these and other subtractions, refer to Publication OR-17.

Step 1: Complete the table in Section 2 with the code and amount reported for each subtraction that isn't listed on the return. Each code should only be listed once.

Step 2: Fill in the total of all subtractions. Enter this amount on Form OR-40, line 13.

Federal pension income [code 307]. You may be able to subtract some or all of your taxable federal pension included in 2017 federal income. This includes benefits paid to the retiree or the beneficiary. It does not include disability payments if you have not reached the minimum retirement age. The subtraction amount is based on the number of months of federal service or points earned before and after October 1, 1991:

- **If all your months of federal service or points were before October 1, 1991**, subtract 100 percent of the taxable amount of federal pension income you reported on your federal return.
- **If you have no months of service or points before October 1, 1991**, you cannot subtract any federal pension.
- **If your service or points occur both before and after October 1, 1991**, subtract a percentage of the taxable federal pension income you reported on your federal return. To determine your percentage, divide the months of service or points earned before October 1, 1991, by the total months of service or points earned before October 1, 1991, by the total number of months of service or points earned. Round to three places (example: 0.4576 = 45.8 percent). Once you determine the percentage, it will remain the same year to year.

For more than one pension, figure the percentage and subtraction amount separately for each pension. Add the separate amounts together to be reported on one line of Schedule OR-ASC.

Federal pension subtraction formula:

$$\frac{\text{Months of service or points before 10/1/91}}{\text{Total months of service or points}} \times \text{Federal pension amount included in federal income} = \text{Oregon subtraction}$$

Federal education credits (tuition and fees deduction) [code 308]. *Note: This deduction was expired at the time this publication was printed. If Congress didn't reinstate this deduction, you aren't allowed a tuition and fees deduction for Oregon.* Did you claim the American Opportunity or Lifetime Learning credit on your federal return? If so, you were not allowed a federal tuition and fees deduction because you claimed the federal credit. Because Oregon does not have credits similar to the American Opportunity or Lifetime Learning credits, you can subtract the federal tuition and fees deduction on your Oregon return up to the amount you would have been allowed on your federal return. You can claim the lesser of the federal limit (\$4,000 or \$2,000, depending on your income) or your actual expenses. You can't claim the deduction if:

- You file married filing separately;
- You can be claimed as a dependent by another person;
- Your federal modified AGI is more than \$80,000 (\$160,000 if filing married filing jointly); or
- You already subtracted these expenses as a tuition and fees deduction on line 34 of your federal return.

Oregon 529 College Savings Plan deposits [code 324]. You can subtract deposits made to an Oregon 529 College Savings Plan. The combined total claimed under the ABLE account deposits subtraction and the Oregon 529 College Savings Plan deposit subtraction cannot exceed \$4,660 for joint returns (\$2,330 for all other returns). If you contribute more than your limit, you can carry forward the remaining contribution not subtracted over the next four years. Rollovers from other 529 plans into an Oregon 529 plan are considered new contributions and qualify for the

subtraction as long as they were not previously included in the subtraction. Keep a copy of your account statement with your tax records. For more information, go to www.oregoncollegesavings.com or call 1 (866) 772-8464.

Special Oregon medical subtraction [code 351]. If you or your spouse were age 64 or older on December 31, 2017 and have qualifying medical and/or dental expenses, you may qualify for the special Oregon medical subtraction. See the 2017 IRS Publication 502 for types of qualifying medical and dental expenses. You cannot subtract medical and dental expenses:

- For anyone under age 64;
- For dependents, regardless of their age; or
- That have already been deducted on your return.

You may not claim a subtraction if your federal adjusted gross income exceeds \$200,000 (\$100,000 for those who file single or married filing separately). Use the worksheet on page 4 to determine the amount of your subtraction.

Shared expenses. Did you have medical expenses or dental expenses for more than one person? If so, you must determine which expenses belong to each qualifying taxpayer. Start by totaling all expenses for each qualifying taxpayer. If you have expenses that are for more than one person, such as insurance premiums, split the expense by the most reasonable method. For example, two qualifying taxpayers filing jointly who paid \$4,000 in insurance premiums during the year would split the expenses in half, or \$2,000 each. For more information and examples on how to split shared expenses, refer to Publication OR-17.

Special Oregon medical subtraction worksheet instructions

For worksheet lines 1 through 7, complete column A for yourself first and then complete column B for your spouse using the following instructions.

Line 1: Medical and dental expenses for each taxpayer—If you were age 64 or older on December 31, 2017, enter your total qualifying medical and dental expenses. See "Shared expenses" above for information about splitting expenses, such as insurance premiums. If your medical expenses were not included in your itemized deductions (federal Schedule A, line 1) or you didn't itemize your deductions, skip lines 2–4, enter the amount from line 1 on line 5, and go to line 6. If you don't have qualifying expenses or were not age 64 or older on December 31, 2017—**stop**. You don't qualify for the subtraction. Complete column B for your spouse to see if you can still qualify for the subtraction based on their expenses.

Line 2: Total medical and dental expenses—Enter the total medical and dental expenses claimed as an itemized deduction (Schedule A, line 1).

Line 3: Divide line 1 by line 2 and round to three decimal places. For example, 0.7308 is rounded to 0.731.

Line 4: Enter the lesser of the medical and dental expenses claimed on line 1 of your Schedule A or the amount claimed on line 3 of your Schedule A.

Line 5: Multiply line 3 and line 4 and round to whole dollars. For example, \$101.49 is rounded to \$101.

Line 6: Enter the maximum allowable medical subtraction for your filing status and federal adjusted gross income from the table. Don't enter more than \$1,800.

Line 7: Enter the lesser of line 5 or line 6.

Line 8: Add the amounts from line 7 column (A) and column (B). This is your special Oregon medical subtraction. Enter this amount on the Schedule OR-ASC, section 2, using code 351.

Special Oregon medical subtraction worksheet

	Column (A) You	Column (B) Spouse
1. Medical and dental expenses for each qualifying taxpayer.	1. _____	1. _____
2. Total medical and dental expenses (Schedule A, line 1).	2. _____	2. _____
3. Divide line 1 by line 2 and round to three decimal places.	3. _____	3. _____
4. Enter the lesser of the expenses claimed on line 1 of your Schedule A, or the amount on line 3 of your Schedule A.	4. _____	4. _____
5. Multiply line 3 by line 4 and round to whole dollars.	5. _____	5. _____
6. Maximum allowable medical subtraction from the table below.	6. _____	6. _____
7. Enter the lesser of line 5 or line 6.	7. _____	7. _____
8. Add line 7, columns (A) and (B), and enter the total. This is your special Oregon medical subtraction.	8. _____	

If your filing status is:	And your federal adjusted gross income from Form OR-40, line 7 is:		Then your maximum allowable medical subtraction per taxpayer meeting the age requirement is:
	At least—	But less than—	
Married filing jointly; or Head of household; or Qualifying widow(er)	-0-	\$50,000	\$1,800
	\$50,000	\$100,000	\$1,400
Single; or Married filing separately	\$100,000	\$200,001	\$1,000
	\$200,001 or more		-0-
	-0-	\$25,000	\$1,800
	\$25,000	\$50,000	\$1,400
	\$50,000	\$100,001	\$1,000
	\$100,001 or more		-0-

Example 1: Brennan and Maggie were ages 65 and 64 on December 31, 2017. They are filing a joint return with a federal adjusted gross income of \$55,000 and are itemizing deductions for Oregon. In 2017, they paid \$5,700 in medical expenses that they claimed on Schedule A. Of that, \$3,500 was for Brennan's expenses, \$1,000 for Maggie's expenses, and \$1,200 for Maggie's mother who they claim as a dependent. Both Brennan's and Maggie's expenses qualify for the special Oregon medical subtraction. Since Maggie's mother is a dependent, her expenses don't qualify for the subtraction. Brennan and Maggie would determine their subtraction as follows.

Special Oregon medical subtraction worksheet

	Column (A) Brennan	Column (B) Maggie
1. Medical and dental expenses for each qualifying taxpayer.	1. <u>\$3,500</u>	1. <u>\$1,000</u>
2. Total medical and dental expenses (Schedule A, line 1).	2. <u>\$5,700</u>	2. <u>\$5,700</u>
3. Divide line 1 by line 2 and round to three decimal places.	3. <u>0.614</u>	3. <u>0.175</u>
4. Enter the lesser of the expenses claimed on line 1 of your Schedule A, or the amount on line 3 of your Schedule A.	4. <u>\$5,500</u>	4. <u>\$5,500</u>
5. Multiply line 3 by line 4 and round to whole dollars.	5. <u>\$3,377</u>	5. <u>\$963</u>

6. Maximum allowable medical subtraction from the table.	6. <u>\$1,400</u>	6. <u>\$1,400</u>
7. Enter the lesser of line 5 or line 6.	7. <u>\$1,400</u>	7. <u>\$963</u>
8. Add line 7, columns (A) and (B), and enter the total. This is your special Oregon medical subtraction.	8. <u>\$2,363</u>	

ABLE account deposits [code 360]. You can subtract contributions made to an Oregon or contracting state’s ABLE account. The combined total claimed under the Oregon 529 College Savings Plan deposit subtraction and the ABLE account deposits subtraction cannot exceed \$4,660 if you file a joint return (\$2,330 for all others). If you contribute more than your limit, you can carry forward the remaining contribution not subtracted over the next four years.

To qualify for the Oregon subtraction, contributions must be made before the designated beneficiary turns 21 years old. Rollovers qualify as a new contribution for purposes of the subtraction; however, you can’t subtract any amount rolled over from an Individual Development Account. If you contribute more than your limit, you can carry forward the remaining contribution not subtracted over the next four years. Keep a copy of your account statement with your tax records. For more information, visit the ABLE National Resource Center’s website at www.ablenrc.org.

Section 3: Standard credits (codes 802–815)

Standard credits are nonrefundable credits that can only be claimed on the current year’s tax return. Credit amounts awarded and not used in the current tax year will be lost. If you have both standard credits and carry forward credits, standard credits are used first. For detailed information regarding standard credits, refer to Publication OR-17.

- Step 1: Complete the table in Section 3 with credits you’re claiming that have a code between 802–815. Fill in the code and the amount being claimed for each standard credit. Each code should only be listed once (unless you are claiming code 802 or 815 for credit for taxes paid to another state, for multiple states. These can be listed on separate lines).
- Step 2: If you’re claiming a credit for income taxes paid to another state on income that was also taxed by Oregon, use code 802 or 815 and enter that state’s abbreviation in the corresponding box. If you aren’t claiming this credit, leave this box blank.
- Step 3: Fill in the total of all standard credits. Enter this amount on Form OR-40, line 27.

Section 4: Carryforward credits (codes 835–868)

Carryforward credits are nonrefundable credits for which any unused portion in the current tax year may be carried forward to the following tax year. The number of years that a credit can be carried forward varies according to the carryforward rules of that credit. For detailed information regarding carryforward credits, refer to Publication OR-17.

- Step 1: Complete the table in section 4 for credits you’re claiming that have a code between 835–868. Fill in the carryforward codes in the order that you would like to claim the credits (usually this will be by listing the credits with earlier carryforward expirations first).

If you received the same credit in back-to-back years, or more than once in the same year, don’t list the same code twice within the table. Instead, report these credits on the same line (see Example 3). Each code should only be listed once.

List credits that are available to you even if you are not able to use them this year (see Example 4).

- Step 2: Fill in the total amount of the credit that could not be used in 2016 that was carried forward to the current year (2017). Enter this amount into the “Amount from prior year” column, if any (see Example 3).
- Step 3: Fill in the credit amount you earned in 2017, and enter it in the “Amount awarded this year” column, if any. Enter this amount even if this is more than the amount that can be used this year.

If the total awarded amount of your credit can be claimed in one year, list the entire amount awarded in the “Amount awarded this year” column (see Example 2).

If the total awarded amount of your credit must be claimed over multiple years, list only the portion that is allowed to be claimed in tax year 2017 (see Example 5).

- Step 4: Fill in the credit amount you’re using this year. The “Total used this year” box can’t be more than the combined total of the “Amount from prior year” and the “Amount awarded this year” boxes. This amount also can’t be more than any credit limitation for that credit. Any excess credit not used in 2017 may be carried forward to the following tax year, if it doesn’t expire according to the carryforward rules of the credit (see Example 6).
- Step 5: Fill in the total of all carryforward credits being used. Enter this number on Form OR-40, line 30. The total of all carryforward credits can’t be more than your tax reported on Form OR-40, line 29. If your carryforward credits are more than the tax reported on line 29, you must reduce how much you are using on one or more of your

carryforward credits. If you have more than one carryforward credit, consider using the maximum allowed on credits with earlier expirations first (see Example 6).

Example 2. In 2017, Neil and David received a \$25,000 credit for contributing to the Child Care Fund. For 2017, their tax reported on line 29 is \$16,500. Here's how they will complete the table:

Code	Amount from prior year	Amount awarded this year	Total used this year
841	\$0.00	\$25,000.00	\$16,500.00
	.00	.00	.00
	.00	.00	.00

Neil and David will carry forward \$8,500 (\$25,000–\$16,500) to tax year 2018.

Example 3. The same as example 2, except that Neil and David also contributed to the Child Care Fund in 2016. Their 2016 credit was \$10,000. They were able to use \$3,000 and carried forward \$7,000 to 2017. Here's how they will complete the table, reporting the 2016 and 2017 credits on the same line:

Code	Amount from prior year	Amount awarded this year	Total used this year
840	\$7,000.00	\$25,000.00	\$16,500.00
	.00	.00	.00
	.00	.00	.00

They will carry forward \$15,500 [(\$7,000+\$25,000)–\$16,500] to tax year 2018.

Example 4. Valerie and Tony received a \$6,000 credit for contributing to the University Venture Development Fund in 2017. Their 2017 tax reported on line 29 is \$0.00. Here's how they will complete the table:

Code	Amount from prior year	Amount awarded this year	Total used this year
864	\$0.00	\$6,000.00	\$0.00
	.00	.00	.00
	.00	.00	.00

Example 5. Senait installed a solar heating system for her backyard swimming pool in 2017. She was awarded a \$6,000 residential energy tax credit. The provisions of this credit limit the amount that can be used each year to \$1,500 (along with any amount carried forward from the previous year). Senait may use up to \$1,500 in 2017; \$1,500 in 2018; \$1,500 in 2019; and \$1,500 in 2020. Her 2017 tax reported on line 29 is \$2,000. Here's how she will complete the table:

Code	Amount from prior year	Amount awarded this year	Total used this year
861	\$0.00	\$1,500.00	\$1,500.00
	.00	.00	.00
	.00	.00	.00

Even though Senait's tax reported on line 29 is \$2,000, the credit is limited to \$1,500 per year. She is only able to use \$1,500 in 2017.

Example 6: Chad and Jolene have \$3,200 of unused child and dependent care credit originally awarded in 2015 that can be claimed in 2017. They also qualified for a 2017 residential energy credit of \$2,500, of which they may use up to \$1,500 in 2017 and \$1,000 in 2018. Their 2017 tax reported on line 29 is \$4,500.

Both of these credits have five year carryforward provisions. Because the child and dependent care credit carryforward expires in 2020 before the residential energy credit carryforward expires (in 2022 for the \$1,500 that can be claimed in 2017 and 2023 for the \$1,000 that can be claimed in 2018), they will use all of the \$3,200 child and dependent care credit first. Chad and Jolene will also use \$1,300 of their 2017 residential energy credit. Here's how they will complete the table.

Code	Amount from prior year	Amount awarded this year	Total used this year
840	\$3,200.00	\$0.00	\$3,200.00
861	\$0.00	\$1,500.00	\$1,300.00
	.00	.00	.00

Chad and Jolene are only able to use \$1,300 of the residential energy credit because their total amount used this year cannot equal more than their tax reported on line 29 [\$4,500–(\$3,200+\$1,300)]. The remaining \$200 (\$1,500–\$1,300) of the residential energy credit that cannot be used in 2017 will be used forward to 2018.

Section 5: Refundable credits (codes 890–895)

Refundable credits can only be claimed on your current year's tax return; however, any amount that is more than your tax will be refunded to you. For detailed information regarding refundable credits, refer to Publication OR-17.

Step 1: Complete the table in Section 5 with credits you're claiming that have a code between 890–895. Fill in the code and amount being claimed for each refundable credit. Each code should only be listed once.

Step 2: Fill in the total of all refundable credits. Enter this amount on Form OR-40, line 37.



Publication OR-CODES

**Numeric Codes for Oregon
Adjustments, Additions, Subtractions, Modifications, and Credits**
Effective for tax year 2017

Numeric codes are required when you are claiming or reporting an adjustment, addition, subtraction, modification, or credit on Schedule OR-ASC or OR-ASC-NP. If you have multiple items that use the same code, other than a credit for income taxes paid to another state, add them together and enter the total as a single item. Include Schedule OR-ASC or OR-ASC-NP when you file your return.

Adjustments—Schedule OR-ASC-NP, Section 1 only.	OR-40	OR-40-N	OR-40-P	Code
Certain business expenses of reservists, performing artists, and fee-basis government officials—Form 1040, Line 24		X	X	002
Health savings account deduction – Form 1040, Line 25		X	X	003
Penalty on early withdrawal of savings—Form 1040, Line 30		X	X	004
Any other adjustments reported on Form 1040, Line 36, or Form 1040NR, Line 35		X	X	005
Domestic production activities deduction—Form 1040, Line 35, or Form 1040NR, Line 34		X	X	006

Additions—Schedule OR-ASC, Section 1 or OR-ASC-NP, Section 2.	OR-40	OR-40-N	OR-40-P	Code
Domestic production activities deduction	X	X	X	102
Claim of right income repayments	X			103
Disposition of inherited Oregon farmland or forestland	X	X	X	106
Federal election on interest and dividends of a minor child	X	X	X	107
Federal income tax refunds	X			109
Net operating loss—non-Oregon source	X	X	X	116
Oregon 529 College Savings Plan nonqualified withdrawal	X	X	X	117
Oregon deferral of reinvested capital gain	X	X	X	118
Partnership and S corporation modifications for Oregon	X	X	X	119
Business credit—unused	X	X	X	122
Federal subsidies for employer prescription drug plans	X	X	X	123
Federal law disconnect	X	X	X	131
Accumulation distribution from certain domestic trusts	X	X	X	132
Fiduciary adjustment from Oregon estates and trusts	X	X	X	133
Gambling losses claimed as an itemized deduction	X			134
Oregon-only Schedule A items	X			135
Refund of Oregon-only Schedule A items from a prior year	X			136
Individual Development Account nonqualified withdrawal	X	X	X	137
Oregon IDA Initiative Fund donation credit add-back	X			138
Lump-sum distribution from a qualified retirement plan	X	X	X	139
Passive foreign investment company income	X	X	X	140
Child Care Fund contributions	X			142
Oregon Production Investment Fund contributions	X			144
Renewable Energy Development Fund contributions	X			145
University Venture Development Fund contributions	X			146
Income taxes paid to another state	X	X	X	148
Basis of business assets transferred to Oregon	X	X	X	150
Depletion in excess of property basis	X	X	X	151

Additions—Schedule OR-ASC, Section 1 or OR-ASC-NP, Section 2. (Continued from page 1)	OR-40	OR-40-N	OR-40-P	Code
Depreciation difference for Oregon	X	X	X	152
Federal depreciation disconnect	X	X	X	153
Gain or loss on sale of depreciable property with different basis for Oregon	X	X	X	154
Passive activity losses	X	X	X	155
Suspended losses	X	X	X	156
Federal estate tax on income in respect of a decedent	X			157
Interest on state and local government bonds outside of Oregon	X	X	X	158
Federal subtraction for retirement savings rollover from Individual Development Account	X	X	X	159
Charitable donations not allowed for Oregon	X			160
WFHDC medical expenses	X			163
ABLE account nonqualified withdrawal	X	X	X	164

Subtractions—Schedule OR-ASC, Section 2 or OR-ASC-NP, Section 3.	OR-40	OR-40-N	OR-40-P	Code
American Indian	X	X	X	300
Artist's charitable contribution	X			301
Construction worker and logger commuting expenses	X	X	X	303
Federal gain previously taxed by Oregon	X	X	X	306
Federal pension income	X	X	X	307
Federal income tax from a prior year	X			309
Fiduciary adjustments from Oregon estates and trusts	X	X	X	310
Foreign tax	X			311
Individual Development Account contributions	X	X	X	314
Interest and dividends on U S bonds and notes	X	X	X	315
Land donation to educational institutions	X	X	X	316
Interest from state and local government bonds	X	X	X	317
Military active duty pay	X	X	X	319
Mortgage interest credit	X			320
Net operating loss	X	X	X	321
Oregon lottery winnings	X	X	X	322
Partnership and S corporation modifications for Oregon	X	X	X	323
Oregon 529 College Savings Plan deposit	X	X	X	324
Oregon income tax refund		X	X	325
Previously taxed employee retirement plans	X	X	X	327
Public Safety Memorial Fund award	X	X	X	329
Railroad Retirement Board benefits: tier 2, windfall/vested dual, supplemental, and railroad unemployment benefits	X	X	X	330
US government interest in IRA or Keogh distributions	X	X	X	331
Scholarship awards used for housing expenses	X	X	X	333
Legislative Assembly salary and expenses	X	X	X	335
Film production labor rebate—Greenlight Oregon Labor Rebate Fund	X	X	X	336
Mobile home park capital gain	X	X	X	338
Capital Construction Fund (CCF) contributions	X	X	X	339
Federal business and health coverage credits	X	X	X	340
Income on a composite return		X	X	341

Subtractions—Schedule OR-ASC, Section 2 or OR-ASC-NP, Section 3. (Continued from page 2)	OR-40	OR-40-N	OR-40-P	Code
Oregon Investment Advantage	X	X	X	342
Mobile home tenant payment	X	X	X	344
Taxable benefits for former RDPs	X	X	X	347
Previously-taxed IRA conversions	X	X	X	348
Discharge of indebtedness	X	X	X	350
Special Oregon medical	X	X	X	351
DISC dividend payments	X	X	X	352
Depreciation difference for Oregon	X	X	X	354
Gain or loss on sale of depreciable property with different basis for Oregon	X	X	X	355
Passive activity losses	X	X	X	356
Suspended losses	X	X	X	357
Basis of business assets transferred to Oregon	x	X	X	358
Marijuana business expenses not allowed on the federal return	X	X	X	359
ABLE account deposit	X	X	X	360

Modifications—Schedule OR-ASC-NP, Section 4 only.	OR-40	OR-40-N	OR-40-P	Code
Artist's charitable contribution			X	600
Federal income tax refunds		X	X	601
Federal tax from a prior year		X	X	602
Foreign tax		X	X	603
Gambling losses claimed as an itemized deduction +		X	X	604
Federal estate tax on income in respect of a decedent		X	X	605
Mortgage interest credit deduction		X	X	607
Federal business and health coverage credits		X	X	609
Child Care Fund contributions +		X	X	642
Oregon Production Investment Fund contributions +		X	X	644
Renewable Energy Development Fund contributions +		X	X	645
University Development Venture Fund contributions +		X	X	646
Oregon IDA Initiative Fund donation credit add-back +		X	X	648
Claim of right income repayment +		X	X	649
Charitable donations not allowed for Oregon		X	X	650
WFHDC medical expenses +		X	X	651

+ Must be entered as a negative number.

Standard credits—Schedule OR-ASC, Section 3 or OR-ASC-NP, Section 5.	OR-40	OR-40-N	OR-40-P	Code
Income taxes paid to another state	X	X	X	802
Mutually-taxed gain on the sale of residential property	X	X	X	806
Oregon Cultural Trust contributions	X	PR	PR	807
Oregon Veterans' Home physicians	X	PR	PR	808
Political contributions		X	X	809
Reservation enterprise zone	X	PR	PR	810
Retirement income	X	X	X	811
Rural emergency medical technicians	X	PR	PR	812
Rural health practitioners	X	PR	PR	813
Pass-through income taxes paid to another state	X	X	X	815

Carryforward credits—Schedule OR-ASC, Section 4 or OR-ASC-NP, Section 6.	OR-40	OR-40-N	OR-40-P	Code
Agriculture workforce housing	X	PR	PR	835
Biomass production/collection	X	PR	PR	838
Business energy carryforward	X	X	X	839
Child and dependent care carryforward	X	PR	PR	840
Child Care Fund contributions	X	X	X	841
Crop donation	X	PR	PR	843
Electronic commerce zone investment	X	PR	PR	845
Employer-provided dependent care assistance carryforward	X	X	PR	846
Employer scholarship	X	PR	PR	847
Energy conservation projects	X	X	X	849
Fish screening devices	X	PR	PR	850
Oregon IDA Initiative Fund donation	X	X	X	852
Oregon Low Income Community Jobs Initiative/New Markets	X	X	X	855
Oregon Production Investment Fund contributions	X	X	X	856
Pollution control facilities carryforward	X	X	X	857
Renewable Energy Development Fund contributions	X	X	X	859
Renewable energy resource equipment manufacturing facility carryforward	X	X	X	860
Residential energy	X	PR	PR	861
Transportation projects carryforward	X	X	X	863
University Venture Development Fund contributions	X	PR	PR	864
Alternative Fuel Vehicle Fund contributions carryforward	X	X	X	865
Reforestation of underproductive forestlands	X	X	X	867
Rural technology workforce development	X	PR	PR	868
Carryforward credits available only to S corporation shareholders.				
Agriculture workforce housing loans (S corporation)	X	X	X	836
Alternative qualified research activities (S corporation)	X	X	X	837
Contribution of computers or scientific equipment for research, carryforward only (S corporation)	X	X	X	842
Lender's credit: affordable housing (S corporation)	X	X	X	854
Lender's credit: energy conservation, carryforward only (S corporation)	X	X	X	848
Long-term rural enterprise zone facilities (S corporation)	X	X	X	853
Qualified research activities (S corporation)	X	X	X	858
Refundable credits—Schedule OR-ASC, Section 5 or OR-ASC-NP, Section 7.	OR-40	OR-40-N	OR-40-P	Code
Claim of right	X	PR	PR	890
Mobile home park closure	X	X	X	891
Working Family Household and Dependent Care (WFHDC)	X	PR	PR	895

PR indicates a credit that must be prorated.

2017 Schedule OR-529



Office use only

Oregon 529 College Savings Plan Direct Deposit for Personal Income Tax Filers

Submit original form—do not submit photocopy.

First name and initial	Last name	Social Security number (SSN)
Spouse's first name and initial	Spouse's last name	Spouse's SSN

Would you like to deposit all or a portion of your refund into an Oregon 529 College Savings Plan account? If so, follow the instructions below.

Requirements

- To make this choice, you must have an open Oregon 529 College Savings Plan account. For more information, see contact information below.
- Deposits must be a minimum of \$25 per account.
- If your refund is used to pay a debt you owe or the amount you elect to deposit exceeds your available refund, your deposit will be cancelled. Any remaining refund will be refunded by check or direct deposit.

Instructions

You may deposit all or a portion of your refund in up to four accounts. Complete all the fields below for each account.

- Select the account manager—Oregon College Savings Plan or MFS 529 Savings Plan;
- Enter the four-digit portfolio number (for more information on portfolio options, contact your account manager);
- Enter the nine- or ten-digit account number;
- Enter the amount to be deposited into each account; and
- Total the amounts to be deposited.

1. Check one: <input type="checkbox"/> Oregon College Savings Plan; or <input type="checkbox"/> MFS 529 Savings Plan	• Portfolio no. <input type="text"/>	• Account no. <input type="text"/>	• Amount \$ <input type="text"/> .00
2. Check one: <input type="checkbox"/> Oregon College Savings Plan; or <input type="checkbox"/> MFS 529 Savings Plan	• Portfolio no. <input type="text"/>	• Account no. <input type="text"/>	• Amount \$ <input type="text"/> .00
3. Check one: <input type="checkbox"/> Oregon College Savings Plan; or <input type="checkbox"/> MFS 529 Savings Plan	• Portfolio no. <input type="text"/>	• Account no. <input type="text"/>	• Amount \$ <input type="text"/> .00
4. Check one: <input type="checkbox"/> Oregon College Savings Plan; or <input type="checkbox"/> MFS 529 Savings Plan	• Portfolio no. <input type="text"/>	• Account no. <input type="text"/>	• Amount \$ <input type="text"/> .00
Add lines 1–4. Enter this amount on your return.			Total \$ <input type="text"/> .00

Contact information

Oregon 529 College Savings Network
www.oregon529network.com
Phone: (503) 373-1903
Email: college.savings@ost.state.or.us

Oregon College Savings Plan
www.oregoncollegesavings.com
Phone: 1 (866) 772-8464

MFS 529 Savings Plan
www.mfs.com
Phone: 1 (866) 529-1637

— You must include this schedule with your Oregon income tax return to have your refund applied —

2017 Schedule OR-DONATE



Office use only

Oregon Charitable Checkoff Donations

Submit original form—do not submit photocopy.

First name and initial	Last name	Social Security number (SSN) — —
Spouse's first name and initial	Spouse's last name	Spouse's SSN — —

Instructions: Use this form to donate some or all of your refund to the charities listed below.

If your refund is used to pay a debt you owe or the amount you elect to donate exceeds your available refund, your donation will be prorated based upon the amount of your available refund.

Organization name	Charity code number	Amount of refund donated
1. Cascade AIDS Project.....	28.....	1. .00
2. Veterans Suicide Prevention.....	23.....	2. .00
3. Oregon Nongame Wildlife.....	19.....	3. .00
4. Prevent Child Abuse.....	20.....	4. .00
5. Alzheimer's Disease Research.....	21.....	5. .00
6. Stop Domestic and Sexual Violence.....	22.....	6. .00
7. Habitat for Humanity.....	1.....	7. .00
8. Oregon Head Start Association.....	2.....	8. .00
9. American Diabetes Association.....	3.....	9. .00
10. SMART.....	5.....	10. .00
11. Oregon Coast Aquarium.....	4.....	11. .00
12. SOLVE.....	6.....	12. .00
13. The Nature Conservancy.....	8.....	13. .00
14. St. Vincent DePaul Society of Oregon.....	7.....	14. .00
15. Oregon Humane Society.....	10.....	15. .00
16. The Salvation Army.....	11.....	16. .00
17. Doernbecher Children's Hospital.....	9.....	17. .00
18. The Oregon Veterans' Home.....	12.....	18. .00
19. ALS Association.....	29.....	19. .00
20. Planned Parenthood of Oregon.....	13.....	20. .00
21. Oregon Lions Sight & Hearing Foundation.....	14.....	21. .00
22. Shriners Hospitals for Children.....	15.....	22. .00
23. Special Olympics Oregon.....	16.....	23. .00
24. Susan G. Komen.....	17.....	24. .00
25. Oregon Military Assistance Program.....	24.....	25. .00
26. Oregon Historical Society.....	18.....	26. .00
27. Oregon Food Bank.....	25.....	27. .00
28. Albertina Kerr Kid's Crisis Care.....	26.....	28. .00
29. American Red Cross.....	27.....	29. .00
30. Total charitable checkoff donations. Add lines 1 through 29.....		30. .00

Enter total on line 47 of Form OR-40; line 73 of Form OR-40-N; or line 72 of Form OR-40-P. This amount can't reduce your net refund below zero.

For more information about the charities listed above, visit www.oregon.gov/dor/programs/individuals/pages/charitable.aspx

— You must include this schedule with your Oregon income tax return to have your refund applied —

