



Publication OR-CODES

Numeric Codes for Oregon

Adjustments, Additions, Subtractions, Modifications, and Credits

Effective for tax year 2021

Numeric codes are required when you are claiming or reporting an adjustment, addition, subtraction, modification, credit, or credit recapture 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 A only.	OR-40	OR-40-N	OR-40-P	Code
Certain business expenses of reservists, performing artists, and fee-basis government officials—Form 1040, Schedule 1, Line 12		X	X	002
Health savings account deduction—Form 1040, Schedule 1, Line 13		X	X	003
Penalty on early withdrawal of savings—Form 1040, Schedule 1, Line 18		X	X	004
Other adjustments on Form 1040, Schedule 1, Line 23 and 25		X	X	005

Additions—Schedule OR-ASC, Section A or OR-ASC-NP, Section B.	OR-40	OR-40-N	OR-40-P	Code
Claim of right income repayments	X	X	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 College and MFS 529 Savings Plan subtraction 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
Unused business credit	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
Refund of Oregon-only itemized deductions from a prior year	X	X	X	136
IDA 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
University Venture Development Fund contributions	X			146
Income taxes paid to another state by a pass-through entity	X	X	X	148
Basis of business assets transferred into Oregon	X	X	X	150
Depletion in excess of property basis	X	X	X	151
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

Additions—Schedule OR-ASC, Section A or OR-ASC-NP, Section B. (Continued from page 1)	OR-40	OR-40-N	OR-40-P	Code
Suspended losses	X	X	X	156
Federal estate tax	X			157
Interest and dividends on government bonds of other states	X	X	X	158
Federal subtraction for retirement savings rollover from individual development account	X	X	X	159
Disqualified charitable donations	X			160
Nonresident capital losses and loss carryovers	X	X	X	161
Capital loss carryover difference	X	X	X	162
WFHDC medical expenses	X			163
ABLE account subtraction nonqualified withdrawal	X	X	X	164
College Opportunity Grant contributions	X			165
First-time home buyer savings account nonqualified withdrawal	X	X	X	166
CPAR addition	X	X	X	187

Subtractions—Schedule OR-ASC, Section B or OR-ASC-NP, Section C.	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 paid for a prior year	X			309
Fiduciary adjustments from Oregon estates and trusts	X	X	X	310
Foreign income tax	X			311
IDA contributions	X	X	X	314
Interest and dividends on U.S. bonds and notes	X	X	X	315
Land donation to educational institutions carryforward	X	X	X	316
Interest from state and local government bonds	X	X	X	317
Military pay	X	X	X	319
Mortgage interest credit	X			320
Net operating loss for Oregon	X	X	X	321
Oregon lottery winnings	X	X	X	322
Partnership and S corporation modifications for Oregon	X	X	X	323
Oregon College and MFS 529 Savings Plan deposits carryforward	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	X	X	X	330
U.S. government interest in IRA or Keogh distributions	X	X	X	331
Scholarship awards used for housing expenses	X	X	X	333
Legislative Assembly expenses	X	X	X	335
Film production labor rebate—Greenlight Oregon Labor Rebate Fund	X	X	X	336
Manufactured dwelling park capital gain exclusion	X	X	X	338
Capital Construction Fund (CCF) contributions	X	X	X	339
Federal tax credits	X	X	X	340
Income on a composite return		X	X	341

Subtractions—Schedule OR-ASC, Section B or OR-ASC-NP, Section C. (Continued from page 2)	OR-40	OR-40-N	OR-40-P	Code
Oregon Investment Advantage	X	X	X	342
Manufactured dwelling park closure payment	X	X	X	344
Taxable benefits for former RDPs	X	X	X	347
Previously taxed IRA conversions	X	X	X	348
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 into Oregon	x	X	X	358
Marijuana business expenses	X	X	X	359
ABLE account deposit carryforward	X	X	X	360
First-time home buyer savings account contributions and earnings	X	X	X	361
AmeriCorps educational award	X	X	X	362
Charitable contribution non-itemized deduction	X			363
CPAR subtraction	X	X	X	384

Modifications—Schedule OR-ASC-NP, Section D only.	OR-40	OR-40-N	OR-40-P	Code
Artist's charitable contribution			X	600
Federal income tax refunds +		X	X	601
Federal income tax paid for a prior year		X	X	602
Foreign income tax		X	X	603
Gambling losses claimed as an itemized deduction +		X	X	604
Federal estate tax +		X	X	605
Federal mortgage interest credit		X	X	607
Federal tax credits		X	X	609
Child Care Fund contributions +		X	X	642
Oregon Production Investment Fund contributions +		X	X	644
University Venture Development Fund contributions +		X	X	646
Oregon IDA Initiative Fund donation credit add back +		X	X	648
Claim of right income repayment +		X	X	649
Disqualified charitable donations +		X	X	650
WFHDC medical expenses +		X	X	651
College Opportunity Grant Fund contributions +		X	X	652
Charitable contribution non-itemized deduction		X	X	653

+ Must be entered as a negative number.

Standard credits—Schedule OR-ASC, Section C or OR-ASC-NP, Section E.	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 service providers	X	PR	PR	812

Standard credits—Schedule OR-ASC, Section C or OR-ASC-NP, Section E. (Continued from page 3)	OR-40	OR-40-N	OR-40-P	Code
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 D or OR-ASC-NP, Section F.	OR-40	OR-40-N	OR-40-P	Code
Agriculture workforce housing	X	PR	PR	835
Biomass production/collection carryforward	X	X	X	838
Business energy carryforward	X	X	X	836
Child Care Fund contributions	X	X	X	841
Crop donation	X	PR	PR	843
Electronic commerce zone investment carryforward	X	X	X	845
Employer scholarship	X	PR	PR	847
Energy conservation project	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 (auction)	X	X	X	856
Pollution control facilities carryforward	X	X	X	857
Renewable energy resource equipment manufacturing facility carryforward	X	X	X	860
Residential energy carryforward	X	X	X	861
Transportation projects	X	X	X	863
University Venture Development Fund contributions	X	PR	PR	864
Reforestation of underproductive forestlands	X	X	X	867
Rural technology workforce development	X	PR	PR	868
Bovine manure production/collection	X	PR	PR	869
College Opportunity Grant Fund contributions (auction)	X	X	X	871
Short line railroad rehabilitation	X	PR	PR	872

Carryforward credits available only to S corporation shareholders.				
Agriculture workforce housing loans (S corporation)	X	X	X	836
Alternative qualified research activities carryforward (S corporation)	X	X	X	837
Lender's credit: energy conservation carryforward (S corporation)	X	X	X	848
Long-term enterprise zone facilities carryforward (S corporation)	X	X	X	853
Lender's credit: affordable housing (S corporation)	X	X	X	854
Qualified research activities carryforward (S corporation)	X	X	X	858

Credit recaptures—Schedule OR-ASC, Section E or OR-ASC-NP, Section G.	OR-40	OR-40-N	OR-40-P	Code
ABLE account credit recapture	X	X	X	950
Oregon 529 College Savings Network account credit recapture	X	X	X	951

Refundable credits—Schedule OR-ASC, Section F or OR-ASC-NP, Section H.	OR-40	OR-40-N	OR-40-P	Code
Claim of right income repayment	X	X	X	890
Manufactured dwelling park closure	X	X	X	891
Working family household and dependent care (WFHDC)	X	PR	PR	895
Oregon 529 College Savings Network account contributions	X	PR	PR	896
ABLE account contributions	X	PR	PR	897

PR indicates a credit that must be prorated.