



## Publication OR-CODES

# Numeric Codes for Oregon Adjustments, Additions, Subtractions, Modifications, and Credits

Effective for tax year 2023

Numeric codes are required when you are claiming or reporting an adjustment, addition, subtraction, modification, credit, or tax recapture on Schedule OR-ASC or OR-ASC-NP. If you're using the same code for more than one amount (other than a credit for income taxes paid to another state on mutually-taxed income), add the amounts together and enter the total as a single item. Include Schedule OR-ASC or OR-ASC-NP when you file your return.

<b>Adjustments—Schedule OR-ASC-NP, Section A only.</b>	<b>OR-40</b>	<b>OR-40-N</b>	<b>OR-40-P</b>	<b>Code</b>
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

<b>Additions—Schedule OR-ASC, Section A or OR-ASC-NP, Section B.</b>	<b>OR-40</b>	<b>OR-40-N</b>	<b>OR-40-P</b>	<b>Code</b>
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 credits	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
Individual development account (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
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

<b>Additions—Schedule OR-ASC, Section A or OR-ASC-NP, Section B. (Continued from page 1)</b>	<b>OR-40</b>	<b>OR-40-N</b>	<b>OR-40-P</b>	<b>Code</b>
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 IDA	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 Fund contributions	X			165
First-time home buyer savings account nonqualified withdrawal	X	X	X	166
PTE-E tax deducted on entity-level federal return	X	X	X	167
CPAR addition	X	X	X	187

<b>Subtractions—Schedule OR-ASC, Section B or OR-ASC-NP, Section C.</b>	<b>OR-40</b>	<b>OR-40-N</b>	<b>OR-40-P</b>	<b>Code</b>
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 adjustment 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
State and local government bond interest	X	X	X	317
Military pay	X	X	X	319
Federal 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 plan contributions	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 contributions	X	X	X	339
Federal tax credits	X	X	X	340
Income on a composite return		X	X	341

<b>Subtractions—Schedule OR-ASC, Section B or OR-ASC-NP, Section C.</b> (Continued from page 2)	<b>OR-40</b>	<b>OR-40-N</b>	<b>OR-40-P</b>	<b>Code</b>
Oregon Investment Advantage	X	X	X	342
Manufactured dwelling park closure payments	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
CPAR subtraction	X	X	X	384
Psilocybin business expenses	X	X	X	385
Paid Leave Oregon benefits deducted on federal Schedule A	X	X	X	386
PTE-E tax refund included on entity-level federal return	X	X	X	387
Casualty loss from state-declared emergency	X			388

<b>Modifications—Schedule OR-ASC-NP, Section D only.</b>	<b>OR-40</b>	<b>OR-40-N</b>	<b>OR-40-P</b>	<b>Code</b>
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
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
Casualty loss from state-declared emergency		X	X	654

+ Must be entered as a negative number.

<b>Tax recaptures—Schedule OR-ASC, Section C or OR-ASC-NP, Section E.</b>	<b>OR-40</b>	<b>OR-40-N</b>	<b>OR-40-P</b>	<b>Code</b>
Tax recapture—ABLE account nonqualified withdrawal	X	X	X	950
Tax recapture—Oregon 529 College Savings Network account nonqualified withdrawal	X	X	X	951

<b>Standard credits—Schedule OR-ASC, Section D or OR-ASC-NP, Section F.</b>	<b>OR-40</b>	<b>OR-40-N</b>	<b>OR-40-P</b>	<b>Code</b>
Income taxes paid to another state on mutually-taxed income	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
Rural health practitioners	X	PR	PR	813
Pass-through income taxes paid to another state	X	X	X	815

<b>Carryforward credits—Schedule OR-ASC, Section E or OR-ASC-NP, Section G.</b>	<b>OR-40</b>	<b>OR-40-N</b>	<b>OR-40-P</b>	<b>Code</b>
Agriculture workforce housing	X	PR	PR	835
Business energy carryforward	X	X	X	839
Child Care Fund contributions carryforward	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 carryforward	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
Renewable energy resource equipment manufacturing facility carryforward	X	X	X	860
Residential energy carryforward	X	X	X	861
Transportation projects carryforward	X	X	X	863
University Venture Development Fund contributions	X	PR	PR	864
Rural technology workforce development carryforward	X	X	X	868
Bovine manure production/collection carryforward	X	X	X	869
College Opportunity Grant Fund contributions (auction)	X	X	X	871
Short line railroad rehabilitation	X	PR	PR	872
Forest conservation	X	X	X	873

<b>Carryforward credits available only to S corporation shareholders.</b>				
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

PR indicates a credit that must be prorated.

<b>Refundable credits—Schedule OR-ASC, Section F or OR-ASC-NP, Section H.</b>	<b>OR-40</b>	<b>OR-40-N</b>	<b>OR-40-P</b>	<b>Code</b>
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
Oregon EIC for ITIN filers	X	PR	PR	898
Pass-through entity elective taxes paid	X	X	X	900
Agricultural employer overtime tax credit	X	PR	PR	901

PR indicates a credit that must be prorated.