



**Publication OR-CODES**

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

Effective for tax year 2025

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. See Publication OR-17 for further information on each item.

<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 higher education 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.</b> (Continued from page 1)	<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
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
Research and development for semiconductor companies	X	X	X	188

<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
Wildfire civil action settlement or judgment	X	X	X	312
Wildfire civil action legal fees	X	X	X	313
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 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
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
PTE-E tax refund included on entity-level federal return	X	X	X	387
Casualty loss from state-declared emergency	X			388
Federal deduction for tip income	X			390
Federal deduction for overtime wages	X			391
Federal deduction for passenger vehicle interest paid	X			392

<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
Casualty loss from state-declared emergency		X	X	654
Federal law disconnect +		X	X	655
Federal deduction for tip income			X	656
Federal deduction for overtime wages			X	657
Federal deduction for passenger vehicle interest paid		X	X	658

+ Must be entered as a negative number.

<b>Modifications not multiplied by Oregon percentage—Schedule OR-ASC-NP, Section E only.</b>	<b>OR-40</b>	<b>OR-40-N</b>	<b>OR-40-P</b>	<b>Code</b>
Federal deduction for tip income		X		680
Federal deduction for overtime wages		X		681
Artist's charitable contribution		X		682
<b>Tax recaptures—Schedule OR-ASC, Section C or OR-ASC-NP, Section F.</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 higher education savings plan account nonqualified withdrawal	X	X	X	951
<b>Standard credits—Schedule OR-ASC, Section D or OR-ASC-NP, Section G.</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
Taxes imposed by other jurisdiction on mutually-taxed gain from sale of residence	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 H.</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
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) carryforward	X	X	X	871
Short line railroad rehabilitation	X	PR	PR	872
Forest conservation	X	X	X	873
Research and development for semiconductor companies—nonrefundable	X	X	X	874
Publicly supported housing sale	X	PR	PR	875
<b>Carryforward credits available only to S corporation shareholders.</b>				
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

PR indicates a credit that must be prorated.

<b>Refundable credits—Schedule OR-ASC, Section F or OR-ASC-NP, Section I.</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 higher education savings plan 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
Research and development for semiconductor companies—refundable	X	X	X	908

PR indicates a credit that must be prorated.