

New information

Additions

First time home buyer savings account (FTHBSA) non-qualified withdrawal addition. Funds that are withdrawn from a FTHBSA account but aren't used to pay eligible costs must be added back to the Oregon income if:

- The withdrawn funds were previously subtracted on an Oregon return, and
- The funds were not redeposited within 60 days into another FTHBSA held by the taxpayer.

See Publication OR-17 for additional information.

Subtractions

- **Oregon college or MFS 529 savings plan and ABLE account limits.** Contribution limits have increased to \$ 4,960 for taxpayers filing joint returns and \$2,480 for all others. Tax year 2019 was the last year a subtraction was allowed for contributions made to Oregon 529 Savings plans and Oregon Achieving a Better Life Experience (ABLE) accounts. Any excess contributions may be carried forward for up to four years. To qualify for the subtraction, the contribution must have been made in tax years that started before January 1, 2020.
- **Special Oregon medical subtraction.** You or your spouse must have turned age 66 by the end of the tax year to qualify for the subtraction.

Credits

- **ABLE account contributions.** A tax credit of up to \$150 (\$300 if married filing jointly) is available for taxpayers who make contributions to an ABLE account. To qualify for the credit, contributions must be made during tax years beginning on or after January 1, 2020. See Publication OR-17 for additional information.
- **Oregon 529 College Savings Network account contributions.** A tax credit of up to \$150 (\$300 if married filing jointly) is available for taxpayers who make contributions to an Oregon 529 College Savings Network account. To qualify for the credit, you must make contributions during tax years beginning on or after January 1, 2020. See Publication OR-17 for additional information.
- **Political contribution credit.** The adjusted gross income (AGI) limit for claiming this credit has been lowered to \$150,000 for married taxpayers filing a joint return and \$75,000 for all others. See Publication OR-17 for additional information.

- **Short line railroad credit.** This new credit is for short line railroad rehabilitation projects. This credit is certified by the Department of Transportation beginning with tax year 2020. Any unused portion of the credit may be carried forward for up to five years. See Publication OR-17 for additional information.
- **Oregon IDA Initiative Fund Donation credit.** Beginning with contributions in tax year 2020, the IDA contribution credit has been increased to 90% (from 70%). See Publication OR-17 for additional information.

General instructions

In general. Use the schedule that matches the return form you're filing to identify adjustments, additions, subtractions, modifications and credits.

- Form OR-40 filers: Use Schedule OR-ASC.
- Form OR-40-N and Form OR-40-P filers: Use Schedule OR-ASC-NP.

Include the schedule when you file your return.

If your form has more than one page, be sure that you have included all pages and that they are all from the same tax year. For example, if you are filing Schedule OR-ASC, in the top left corner of the form it will say "2020 Schedule OR-ASC" and how many pages are in that form. Double check that you have included all pages and that all pages are for the tax year you are filing.

Note for Schedule OR-ASC-NP filers: Just as it is on your nonresident or part-year resident return, the federal column is where you enter amounts that would be reported on your Oregon return if you were a full-year resident. The Oregon column is for reporting amounts for the part of the year you were a resident or had income from Oregon sources when you were a nonresident.

Not enough room? Use extra copies of the schedule if you need more space, and enter only the total(s) on your return. **Include any extra copies of the schedule when you file your return.**

Round all cents to the nearest dollar. For example, \$99.49 becomes \$99, and \$99.50 becomes \$100.

Codes. Every item entered on the schedule must be identified with a numerical code. A list of these can be found in Publication OR-CODES, which you can download from our website or contact us to order. If you're using the same code for several amounts (other than code 802 or 815, for income taxes paid to other states), total the amounts and enter the **code only once**.

Section instructions

Follow the instructions below for completing each section of the schedule. Explanations are provided for some items that are commonly claimed by many taxpayers. For more details about these or other items, refer to Publication OR-17. **Note:** The instructions for the **Adjustments** and **Modifications** sections don't apply to Schedule OR-ASC filers.

Adjustments (codes 001–099)

Schedule OR-ASC-NP filers only: Section 1

Adjustments claimed on your federal return reduce your federal taxable income. For detailed information, see "Adjustments" in Publication OR-17.

Step 1: Enter adjustments you claimed on your federal return that aren't listed on Form OR-40-N or Form OR-40-P. Enter the code, the federal amount, and the Oregon amount for each adjustment. Use each code only once.

Step 2: Enter the totals for the federal and Oregon columns on Form OR-40-N or Form OR-40-P, lines 27F and 27S.

Additions (codes 100–199)

Schedule OR-ASC: Section 1

Schedule OR-ASC-NP: Section 2

Additions are items the federal government doesn't tax but Oregon does. For detailed information, see "Additions" in Publication OR-17.

Step 1: Schedule OR-ASC: Enter the code and the amount of each addition in Section 1.

Schedule OR-ASC-NP: Enter the code, the federal amount, and the Oregon amount for each addition in Section 2. The federal and Oregon amounts may be different.

Use each code only once.

Step 2: Enter these total(s) on Form OR-40, line 8; Form OR-40-N or Form OR-40-P, lines 30F and 30S.

Subtractions (codes 300–399)

Schedule OR-ASC: Section 1

Schedule OR-ASC-NP: Section 2

Subtractions are items the federal government taxes but Oregon doesn't. Some commonly claimed subtractions are explained below. **Note:** You can only subtract amounts that are included in your Oregon income. Amounts that aren't included in your Oregon income can't be subtracted. For detailed information, see "Subtractions" in Publication OR-17.

Step 1: Schedule OR-ASC: Enter the code and the amount of each subtraction in Section 2.

Schedule OR-ASC-NP: Enter the code, the federal amount, and the Oregon amount for each subtraction that isn't listed on the return in Section 3. The federal and Oregon amounts may be different, but the amount in the Oregon column can't be more than the amount in the federal column.

Use each code only once.

Step 2: Enter the total(s) on Form OR-40, line 13; Form OR-40-N or Form OR-40-P, lines 33F and 33S.

Federal pension income [code 307]. You may be able to subtract some or all of your federal pension included in 2020 federal income. This includes retirement benefits paid to the retiree or their 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 income.
- **If your service or points occurred 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 your months of service or points earned before October 1, 1991, by your total months of service or points earned. Round to three places (example: $0.4576 = 45.8$ percent). Once you determine your 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 or Schedule OR-ASC-NP.

Schedule OR-ASC-NP filers: Use the following worksheet to determine your subtraction amount for each column.

Federal column

1. Federal pension included in the federal column, Form OR-40-N or Form OR-40-P, line 16F. 1. _____
2. Divide months of service or points earned before October 1, 1991, by total months of service or points earned. Round to three decimal places. 2. _____
3. Line 1 times line 2. Round to the nearest dollar and enter here and in the federal column of Section 3. 3. _____

Oregon column

4. Federal pension included in the Oregon column, Form OR-40-N or Form OR-40-P, line 16S. 4. _____
5. Your percentage from line 2. 5. _____
6. Multiply line 4 by line 5. Enter here and in the Oregon column of Section 3. 6. _____

Interest and dividends on U.S. bonds and notes [code 315].

Subtract interest and dividends from qualifying U.S. bonds reported on your federal return, such as interest from U.S. Series EE and I Bonds. See this topic under “Subtractions” in Publication OR-17 for a complete list of qualifying bonds and notes.

Schedule OR-ASC-NP filers:

Federal column. Enter qualifying interest or dividends that you reported on line 8F or 9F of the federal column on your return.

Oregon column. Enter qualifying interest or dividends that you reported on line 8S or 9S of the Oregon column of your return.

Oregon income tax refund [code 325, Schedule OR-ASC-NP filers only]. This subtraction is for Oregon state income tax refunds only. Do not include local, county, or other states’ tax refunds.

Schedule OR-ASC filers: This subtraction is reported on line 12 of Form OR-40, not on this schedule.

Schedule OR-ASC-NP filers:

Federal column. Enter your Oregon state income tax refund only if you included it on line 10F of the federal column on your return.

Oregon column. Enter your Oregon state income tax refund only if you included it on line 10S of the Oregon column on your return.

Special Oregon medical subtraction [code 351]. You may qualify for the special Oregon medical subtraction if:

- You or your spouse turned age 66 by the end of the tax year;
- Your federal AGI isn’t more than \$200,000 (\$100,000 if your filing status is single or married filing separately); and
- You or your spouse have qualifying medical or dental expenses.

Medical or dental expenses qualify if they can be included in itemized deductions. Refer to IRS Publication 502 to see which expenses qualify.

You can’t subtract expenses:

- For anyone under age 66;
- For dependents, regardless of their age; or
- That are deducted elsewhere on your return.

If you qualify, use the **Special Oregon medical subtraction worksheet** and the limits in Table 1 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 could split the expenses in half, or \$2,000 each. For more information and examples, see “Special Oregon medical” under “Subtractions” in Publication OR-17.

Special Oregon medical subtraction worksheet instructions

For worksheet lines 1 through 7, complete column (A) for yourself first, then complete column (B) for your spouse.

Line 1: Medical and dental expenses for each taxpayer—Enter each person’s qualifying medical and dental expenses that you’re claiming as itemized deductions on Schedule OR-A. Enter your expenses in column (A) and your spouse’s expenses in column (B). If you’re not including medical expenses in your Oregon itemized deductions or you’re claiming the standard deduction on your Oregon return, skip lines 2–4, enter the amount from line 1 on line 5, and go to line 6.

Line 2: Total medical and dental expenses—Enter the total medical and dental expenses you’re claiming as an itemized deduction (Schedule OR-A, line 1).

Line 3: Line 1 divided by line 2. Round to three decimal places. For example, 0.7308 is rounded to 0.731.

Line 4: Enter the lesser of the amount on line 2, above, or the amount on line 3 of your Schedule OR-A.

Line 5: Multiply line 3 times 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 AGI from Table 1. Don’t enter more than \$1,800 in each column.

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

Line 8: Combine the amounts from line 7, columns (A) and (B). This is your special Oregon medical subtraction. Enter this amount in section 2 of Schedule OR-ASC or in both the federal and Oregon columns on Schedule OR-ASC-NP, Section 3.

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 claimed (Schedule OR-A, line 1).	2. _____	2. _____
3. Line 1 divided by line 2. Round to three decimal places.	3. _____	3. _____
4. Enter the smaller of line 2, above, or Schedule OR-A, line 3.	4. _____	4. _____
5. Line 3 times line 4. Round to the nearest dollar.	5. _____	5. _____
6. Maximum allowable medical subtraction from Table 1.	6. _____	6. _____
7. Enter the smaller of line 5 or line 6.	7. _____	7. _____
8. Combine the amounts from line 7, columns (A) and (B). This is your special Oregon medical subtraction.	8. _____	8. _____

Table 1. Special Oregon medical subtraction—maximum amount

If your filing status is:	And your federal adjusted gross income from Form OR-40, line 7 or Form OR-40-N or OR-40-P, line 29F is:		Then your maximum allowable medical subtraction per qualifying-taxpayer 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
	\$100,000	\$200,001	\$1,000
	\$200,001 or more		0
Single; or Married filing separately	0	\$25,000	\$1,800
	\$25,000	\$50,000	\$1,400
	\$50,000	\$100,001	\$1,000
	\$100,001 or more		0

Example 1. Jerry and Claudia were ages 67 and 66 on December 31, 2020. They are filing a joint nonresident return

with a federal AGI of \$55,000 and Oregon source income of \$40,000. They are itemizing deductions for Oregon. In 2020, they paid \$5,700 in medical expenses that they claimed on Schedule OR-A. Of that, \$3,500 was for Jerry’s expenses, \$1,000 for Claudia’s expenses, and \$1,200 for Claudia’s mother, whom they claim as a dependent. Both Jerry’s and Claudia’s expenses qualify for the special Oregon medical subtraction. Since Claudia’s mother is a dependent, her expenses don’t qualify for the subtraction. Jerry and Claudia determine their subtraction as follows.

Special Oregon medical subtraction worksheet

	Column (A) Jerry	Column (B) Claudia
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 claimed (Schedule OR-A, line 1).	2. <u>\$5,700</u>	2. <u>\$5,700</u>
3. Line 1 divided by line 2. Round to three decimal places.	3. <u>0.614</u>	3. <u>0.175</u>
4. Enter the smaller of line 2, above, or Schedule OR-A, line 3.	4. <u>\$4,125</u>	4. <u>\$4,125</u>
5. Line 3 times line 4. Round to the nearest dollar.	5. <u>\$2,533</u>	5. <u>\$722</u>
6. Maximum allowable medical subtraction from Table 1.	6. <u>\$1,400</u>	6. <u>\$1,400</u>
7. Enter the smaller of line 5 or line 6.	7. <u>\$1,400</u>	7. <u>\$722</u>
8. Combine the amounts from line 7, columns (A) and (B). This is your special Oregon medical subtraction.	8. <u>\$2,122</u>	8. <u>\$722</u>

Modifications (codes 600–699)

Schedule OR-ASC-NP filers only: Section 4

Modifications are items that further adjust your Oregon taxable income. For detailed information, see “Additions,” “Subtractions,” or “Other items” in Publication OR-17.

Step 1: Enter the code and the amount of any modifications that aren’t listed on the return. **Use each code only once.** Use a minus sign if the modification is negative.

Step 2: Enter the total on Form OR-40-N or Form OR-40-P, line 41.

Standard credits (codes 800–834)

Schedule OR-ASC: Section 3

Schedule OR-ASC-NP: Section 5

Standard credits are nonrefundable credits that can only be claimed on the current year's tax return. Credit amounts that aren't used in the current tax year are lost. If you're also claiming carryforward or refundable credits, use your standard credits first. For detailed information, see "Standard credits" in Publication OR-17.

Schedule OR-ASC-NP filers: Some Oregon credits must be multiplied by your Oregon percentage. These prorated credits are signified by "PR" in Publication OR-CODES. To prorate a credit, multiply the credit amount by your Oregon percentage on line 35 of Form OR-40-N or Form OR-40-P before you enter it on Schedule OR-ASC-NP.

Step 1: Enter the code and the amount for each credit you're claiming with a code between 802–815. If you're using code 802 or 815 to claim credits for taxes paid to more than one other state on income that was also taxed by Oregon, enter each credit on a separate line. **Except for codes 802 and 815, use each code only once.**

Step 2: If you're claiming a credit for income taxes paid to another state, enter that state's two-letter postal abbreviation in the corresponding box. If you aren't claiming this credit, leave the box blank.

Step 3: Enter the total standard credit amount on Form OR-40, line 25; Form OR-40-N, line 50; or Form OR-40-P, line 49.

Carryforward credits (codes 835–889)

Schedule OR-ASC: Section 4

Schedule OR-ASC-NP: Section 6

Carryforward credits are nonrefundable credits for which any unused portion in the current tax year may be carried forward to the next tax year. The number of years that a credit may be carried forward varies according to the carryforward rules of that credit.

When we process your return, we'll apply your credits against your tax in the order in which they're listed on the schedule. If you're claiming more than one type of carryforward credit and the total you can use is more than your tax liability for the year, enter your credits in the order in which they expire. Start with credits that expire earlier, followed by credits that expire later. **List all credits you have available even if you can't use them this year. See Example 4.**

For detailed information about each credit, see "Carryforward credits" in Publication OR-17.

For each credit with a code between 835 and 889, follow these steps:

Step 1: Enter the carryforward codes in the order in which they expire. If two or more expire in the same year, enter those codes in the order that you would like to claim each credit. Combine amounts if you're claiming more than one amount per credit code. **Use each code only once.**

Step 2: **Amount from prior year:** This is the amount, if any, that was available in a prior year but wasn't used because it was more than your tax liability. In the "Amount from prior year" column, enter the total amount of the credit that was available but couldn't be used in a prior year and was carried forward to tax year 2020. See Example 3. If no amount of the credit was carried forward to 2020, enter 0. Don't enter amounts used in 2019; only enter unused amounts.

Step 3: **Amount awarded this year:** In the "Amount awarded this year" column, enter the credit amount that is available for you to use for the first time in 2020. For some credits, the full amount is awarded all at once (see Example 2), but for others, only a portion is awarded each year for a number of years (see Example 5). Report only the amount of the credit that is awarded for this year.

Note for Schedule OR-ASC-NP filers: Some credits must be prorated using your Oregon percentage for the year they're awarded. Prorated credits are signified by "PR" in Publication OR-CODES. To prorate a credit, multiply this year's Oregon percentage (line 35 of Form OR-40-N or Form OR-40-P) by the amount of the credit that's available for the first time this year. Enter the result on Schedule OR-ASC-NP as the amount awarded this year.

Step 4: **Total used this year:** In the "Total used this year" column, enter the credit amount you're using this year. This amount cannot be more than the combined total of the "Amount from prior year" and the "Amount awarded this year" for that credit. If 2020 isn't the last year for a carryforward to be claimed, any excess credit not used this year may be carried forward to tax year 2021.

Note: The total of all carryforward credits used can't be more than your 2020 tax liability. If the total is more than your tax liability, you'll need to reduce the amount of one or more credits that you're using. See Example 6.

Note: Some credits are limited to a maximum amount that can be claimed in any one year, called an annual limit. If an annual limit applies, the total used this year for that credit can't exceed the limit, even if the credit amount you can use is less than your tax liability for the year.

Step 5: Add up the carryforward credits you're using this year. Enter the total on Form OR-40, line 28; Form

OR-40-N, line 53; or Form OR-40-P, line 52. The total of all carryforward credits can't be more than your tax on Form OR-40, line 27; Form OR-40-N, line 52; or Form OR-40-P, line 51. If your carryforward credits total more than your tax, reduce one or more of the carryforward credits you're using this year.

Example 2. In 2020, Neil and David received a \$25,000 credit for contributing to the Child Care Fund. For 2020, their tax reported on Form OR-40-P, line 51 is \$16,500. This credit is not multiplied by the Oregon percentage. Here's how they enter their credit information on Schedule OR-ASC-NP:

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 2021.

Example 3. Use the same facts as Example 2, except that Neil and David also contributed to the Child Care Fund in 2019. Their 2019 credit was \$10,000. They were able to use \$3,000 and carried forward \$7,000 to 2020. Here's how they enter the information for the 2019 and 2020 credits on the same line:

Code	Amount from prior year	Amount awarded this year	Total used this year
841	\$7,000.00	\$25,000.00	\$16,500.00
	.00	.00	.00
	.00	.00	.00

When we process their return, we'll apply \$7,000 carried forward from 2019 to their tax first, and they'll carry forward \$15,500 [(\$7,000+\$25,000)–\$16,500] of their 2020 credit to tax year 2021.

Example 4. Valerie and Tony received a \$6,000 credit for contributing to a university venture development fund after moving to Oregon in 2020. This credit must be prorated using their Oregon percentage. Their 2020 Oregon percentage reported on Form OR-40-P, line 35 is 70 percent, so their amount awarded this year is \$4,200 (\$6,000 × 0.70). Their 2020 tax on Form OR-40-P, line 51 is \$0. Here's how they enter their credit information:

Code	Amount from prior year	Amount awarded this year	Total used this year
864	\$0.00	\$4,200.00	\$0.00
	.00	.00	.00
	.00	.00	.00

They enter the credit information even though they can't use it this year, and carry forward \$4,200 to tax year 2021.

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 limited the amount that can be used each year to \$1,500, plus any amount carried forward from the previous year. Senait was "awarded" \$1,500 for tax years 2017, 2018, 2019, and 2020. In 2017, Senait used \$500 of the credit and carried \$1,000 forward to 2018. In 2018, she used \$900 of the amount carried forward from 2017, and didn't use any of the amount awarded for 2018. She carried forward a total of \$1,600 (\$100 from 2017 plus \$1,500 from 2018) to the 2019 tax year. In 2019, she used \$500 of the amount carried forward from 2017 and 2018, and didn't use any of the amount awarded for 2019. She carried forward a total of \$2,600 (\$1,100 from 2018 plus \$1,500 from 2019) to the 2020 tax year.

Senait was also awarded a \$500 credit for making a donation to the Oregon IDA Initiative Fund in 2020.

The tax on Senait's 2020 Form OR-40, line 27, is \$4,400. Here's how she enters her credit information on Schedule OR-ASC:

Code	Amount from prior year	Amount awarded this year	Total used this year
861	\$2,600.00	\$1,500.00	\$4,100.00
852	\$0.00	\$500.00	\$300.00
	.00	.00	.00

Because Senait's tax is \$4,400, she is able to use the entire \$2,600 residential energy credit carried forward plus the \$1,500 available this year. She also uses \$300 of the \$500 credit for her donation to the Oregon IDA Initiative Fund, and carries the remaining \$200 forward to tax year 2021.

Example 6. Chad and Jolene have \$3,200 of unused child and dependent care credit originally awarded in 2015 that they've carried forward to 2019. They qualified for a \$4,000 residential energy credit in 2017, with \$1,500 awarded for 2017, \$1,500 awarded for 2018, and the remaining \$1,000 awarded for 2019.

Both types of credits may be carried forward for five years after the year they were first awarded. The child and dependent care credit carryforward expires in 2020. Any residential energy credit carryforwards expire in 2022, 2023, and 2024, respectively. In 2017, Chad and Jolene used \$400 of the \$1,500 residential energy credit awarded that year, with \$1,100 carried forward to 2018. In 2018, they used another \$700 of their 2017 credit, with the remaining \$400 carried forward to 2019 along with the \$1,500 awarded for 2018.

Chad and Jolene moved out of Oregon in 2019, and are filing Form OR-40-P. Their 2019 Oregon percentage on line 35 of their return is 80 percent, and their tax on line 51 is \$4,500.

Because it expires soonest, Chad and Jolene use all \$3,200 of their child and dependent care credit carryforward first. After that, they'll use \$1,300 of their residential energy credit. Their prior-year amount is \$1,900 (\$400 from 2017 plus \$1,500 from 2018). The \$400 carried forward from 2017

will be used first, followed by \$900 carried forward from 2018. Here's how they enter their information on Schedule OR-ASC-NP:

Code	Amount from prior year	Amount awarded this year	Total used this year
840	\$3,200.00	\$0.00	\$3,200.00
861	\$1,900.00	\$1,500.00	\$1,300.00
	.00	.00	.00

The remaining \$600 (\$1,500 – \$900) of the residential energy credit awarded for 2018 will be carried forward, to be used no later than tax year 2023. The \$1,000 credit awarded for 2019 must be prorated using their 2019 Oregon percentage. They'll carry \$800 (\$1,000 x 0.80) of their 2019 credit forward, to be used no later than tax year 2024.

Refundable credits (codes 890–899)

Schedule OR-ASC: Section 5

Schedule OR-ASC-NP: Section 7

Like standard credits, refundable credits can be claimed only on the current year's tax return, but any amount that is more than your tax will be refunded to you. For detailed information about other refundable credits, see "Refundable credits" in Publication OR-17.

Note for Schedule OR-ASC-NP filers: Some Oregon credits must be multiplied by your Oregon percentage. Prorated credits are signified by "PR" in Publication OR-CODES. To prorate your credit, multiply the credit amount by your Oregon percentage. This is the amount you can claim on your Oregon return.

Step 1: For credits with a code between 890-895, enter the code and the amount you're claiming. **Use each code only once.** **Note for Schedule OR-ASC-NP filers:** For prorated credits, first multiply the credit amount by your Oregon percentage (Form OR-40-N or Form OR-40-P, line 35), then enter the prorated amount on Schedule OR-ASC-NP, section 7.

Step 2: Add up all of the refundable credits reported on the schedule. Enter the total on Form OR-40, line 35; Form OR-40-N, line 61; or Form OR-40-P, line 60.

Do you have questions or need help?

www.oregon.gov/dor
 503-378-4988 or 800-356-4222
questions.dor@oregon.gov

Contact us for ADA accommodations or assistance in other languages.