

# 2019 Schedule OR-A

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(Rev. 12-24-19 ver. 02)

Oregon Department of Revenue



Office use only

## Oregon Itemized Deductions

Submit original form—do not submit photocopy

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

**Read instructions carefully before completing this schedule.**

### Medical and dental expenses

**Caution!** Don't include expenses reimbursed or paid by others.

- 1. Medical and dental expenses (see instructions) ..... 1.
- 2. Federal adjusted gross income (AGI). Enter the amount from Form OR-40, line 7 or Form OR-40-N or OR-40-P, line 29F ..... 2.
- 3. AGI threshold. Multiply line 2 by 7.5% (0.075) ..... 3.
- 4. **Medical and dental expense deduction.** Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- ..... 4.

### Taxes you paid

- 5. State and local income taxes. **Don't include Oregon income tax!** ..... 5.
- 6. Real estate taxes (see instructions) ..... 6.
- 7. Personal property taxes ..... 7.
- 8. Reserved ..... 8.
- 9. Total income and property taxes. Add lines 5 through 8. **Don't enter more than \$10,000 (\$5,000 if married filing separately)** ..... 9.
- 10. Other taxes. List type and amount: \_\_\_\_\_ 10.
- 11. **Taxes paid deduction.** Add lines 9 and 10 ..... 11.

### Interest you paid

- 12. Mortgage interest and points reported to you on federal Form 1098 ..... 12.
- 13. Mortgage interest not reported to you on federal Form 1098 ..... 13.
- 14. Points not reported to you on federal Form 1098 ..... 14.
- 15. Mortgage insurance premiums (see instructions) ..... 15.
- 16. Investment interest (see instructions) ..... 16.
- 17. **Interest paid deduction.** Add lines 12 through 16 ..... 17.

### Gifts to charity

- 18. Gifts by cash or check (see instructions) ..... 18.
- 19. Gifts other than by cash or check (see instructions) ..... 19.
- 20. Carryover from prior year ..... 20.
- 21. Total gifts to charity. Add lines 18 through 20 ..... 21.

### Other miscellaneous deductions

- 22. List type and amount. **Important! Don't include employee business expenses, tax preparation fees, or other deductions subject to the 2 percent of AGI limitation** (see instructions). \_\_\_\_\_ 22.

### Oregon itemized deductions

- 23. Add lines 4, 11, 17, 21, and 22 ..... 23.

Enter the amount from line 23 on Form OR-40, line 16; Form OR-40-N or OR-40-P, line 37.

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