

# **TY2024 OREGON RESIDENT INSTRUCTIONS**

## **INCOME**

### **OREGON INCOME TAX REFUND**

Oregon does not tax federally taxable Oregon income tax refunds but does tax federally taxable state income tax refunds from other states. The federally taxable amount of all state tax refunds flows automatically to form OR40, line 7, as part of the federal AGI. If AGI includes a federally taxable Oregon income tax refund, a manual subtraction entry is required. See **SUBTRACTIONS**.

### **W-2 WAGES**

Oregon taxes all wages, salaries, & tips reported on the W-2, regardless of the state where earned. Amounts reported on the W-2s automatically flow to form OR40, line 7, as part of the federal AGI.

### **SELF-EMPLOYMENT INCOME**

All self-employment income is taxable to Oregon, regardless of where earned and automatically flows to the OR40, line 7, as part of the federal AGI.

### **INTEREST FROM US SAVINGS BONDS/TREASURY OBLIGATIONS**

Federal taxable interest from US savings bonds and Treasury bills automatically flows to the OR-40, line 7, as part of the federal AGI. However, Oregon does not tax interest from US Savings Bonds or Treasury bills. See SUBTRACTION on where to make the entry to exclude from Oregon taxable income. See **SUBTRACTIONS** [Code 315].

### **OTHER INTEREST AND DIVIDENDS**

1) All other interest and dividends taxable on the federal return, such as bank interest, are also taxable to Oregon and flow automatically to the OR40, line 7, as part of the federal AGI.

2) Bond interest from states and municipalities is federally tax-exempt and is not included in the federal AGI. However, federally tax-exempt bond interest from states and municipalities outside of Oregon is taxable to Oregon Residents and must be added to Oregon income. See **ADDITIONS** for instructions. [Code 158]

## **OREGON PAID LEAVE (Cheat sheet available is a must read)**

**Be sure to read the Oregon Paid Leave Cheat Sheet to ensure you have properly reflected payment received on the federal return before completing the Oregon return.**

- 1) All Oregon Paid Leave payments for Family or Safe Leave are fully taxable on the federal return and are also taxable to Oregon. Include in Oregon income. These are reported on form 1099-G. See Cheat Sheet
- 2) All Oregon Paid Leave payments for Medical leave are taxable on the federal and Oregon return based on the ratio of employer contributions to the total contributions made by the employer and employee. For tax year 2023 and 2024, the employee contribution was usually .6% wages and the employer portion was .4% of wage (for a total of 1% of wages). Exception may apply. See Cheat Sheet for details on calculation and exceptions that can apply.

All taxable paid leave on the federal return automatically flows to the OR-40 as part of AGI.

If you received benefits from the Oregon Paid Leave program for family or safe leave AND you are itemizing on your federal return AND you deducted Oregon PML contributions as an itemized deduction (entered as "Additional State and Local Income Taxes"), you can deduct the employee contributions reported in box 14 on the W2 and reported on your federal Schedule A as a Subtraction on your Oregon return. See SUBTRACTIONS [Code 386]

## **RETIREMENT INCOME**

1) **PENSIONS:** All federally taxable pension income flows automatically to the OR40, line 7, as part of the federal AGI. Oregon taxes all federally taxable pensions with two exceptions: (1) Railroad Tier 2 (see below for details) and (2) federal pensions with dates of service prior to October 1, 1991 (see details below)].

2) **SOCIAL SECURITY/TIER 1 RAILROAD:** Social Security income is not taxed by Oregon and automatically flows to the OR-40, line 7, as part of federal AGI. A subtraction to exclude from Oregon income is required and handled automatically by Taxslayer. See SUBTRACTIONS.

3) **RAILROAD TIER 2:** Tier 2 is not taxed by Oregon, but any federally taxable amount automatically flows from the 1040 to the OR-40, line 7 as part of federal AGI. A subtraction is required to exclude from Oregon income. The subtraction is handled automatically by Taxslayer. See SUBTRACTIONS

4) **IRA DISTRIBUTIONS:** All federal taxable IRA distributions are taxed by Oregon and automatically flow from the 1040 to the OR-40, line 7, as part of federal AGI.

### **CAPITAL GAINS/LOSSES AND THE SALE OF OREGON PROPERTY**

All capital gain/losses reported on the 1040 automatically flow to the OR-40 as part of federal AGI and are included in Oregon taxable income.

- a) Sale of Taxpayer primary residence: Oregon conforms to the exclusion from capital gain for the sale of the taxpayer's residence allowed on the federal return. (Loss on the sale of primary residence is not allowed on either the federal or the Oregon return). Oregon income tax withheld from proceeds of the sale of taxpayer's home is considered estimated tax paid. If paid, enter the payments as follows:

- *Federal Return > Payments & Estimates > Estimated State Payments > Enter amount of state withholding in the date field when the payment was withheld > Choose State > Oregon.*

### **UNEMPLOYMENT INCOME**

All unemployment compensation is taxable to Oregon, regardless of the payer, and automatically flows to the OR40, line 7, as part of federal AGI.

### **ALIMONY RECEIVED**

All alimony received and taxed on the federal return automatically flows to the OR40, line 7 as part of federal AGI and is taxable to Oregon.

### **OTHER INCOME**

All Other Income taxed on the federal tax return automatically flows to the OR40, line 7 as part of federal AGI and is taxable to Oregon.

### **GAMBLING WINNINGS**

All gambling winnings from the 1040 automatically flow to the OR40, line 7, as part of the federal AGI. All winnings are taxable to Oregon, regardless of the state where the winnings occurred with one exception:

- Oregon lottery winnings of \$600 or less from a single ticket or play are not taxable to Oregon. A manual subtraction is required to exclude from Oregon taxable income. See **SUBTRACTIONS** [Code 322]

Note: Also see **ADDITIONS** [Code 134] if gambling losses are included in itemized deductions on the Oregon Schedule A.

### **OREGON 529 COLLEGE SAVINGS PLAN DISTRIBUTIONS**

Distributions are not federally taxable if used for qualified education expenses and are not reported on the 1040. If not used for qualified education expenses, the return is out of scope. HOWEVER, Oregon does not consider distributions used for K-12 education as qualified education expenses (this return is not out of scope). If the taxpayer's distribution is for K-12 qualified education expenses, a manual ADDITION is required. See ADDITIONS.

### **ABLE ACCOUNT DISTRIBUTIONS**

ABLE account distributions are not taxable on the federal or Oregon return if used for qualified expenses and are not reported on the 1040 or the OR-40. Nonqualified distributions are out of scope, so counselor must ask how distributions were used.

### **AMERICAN INDIAN**

See Pub 17 for full list of requirements to exempt from Oregon taxation. If the taxpayer is an enrolled tribal member, lived in Indian reservation when the income was earned and the income is sourced from Indian reservation, then the income is not taxable to Oregon. Since the income is included in federally taxable AGI, a manual subtraction is required. See **SUBTRACTIONS** [Code 300]

## **ADJUSTMENTS**

Adjustments included in federal AGI automatically flow to the OR40, line 7 as part of the federal AGI. Oregon allows the same adjustments as the feds.

## **ADDITIONS**

### **GAMBLING LOSSES CLAIMED AS AN ITEMIZED DEDUCTION** [Code 134]: ***Cheat Sheet Available***

If the taxpayer has Oregon Lottery winning of less than or equal to \$600 on a single ticket or play and a SUBTRACTION was entered to remove from Oregon taxation AND they are claiming gambling losses on Oregon Schedule A, check to see if

gambling losses that flowed from the 1040 to Oregon Schedule A exceed the Oregon taxable gambling winnings after the Lottery subtraction. For Oregon, just like for the feds, gambling losses cannot exceed taxable winnings. See the Cheat Sheet for details on how to calculate.

If necessary, correct excess gambling losses claimed on Oregon Schedule A by entering a manual addition to income as follows:

- *Oregon Return > Additions to Income > Other Additions > Gambling Losses Claimed as an Itemized Deduction.* Enter the excess of losses claimed over OR gambling winnings.

Note: The amount of gambling losses on the Oregon Schedule A will not change after the addition. The change is reported as an “Addition”.

**FEDERALLY TAX-FREE STATE AND MUNICIPAL BOND INTEREST FROM STATES OTHER THAN OREGON** [Code 158]:

State and Municipal bond interest is not federally taxable so is not included in federal AGI that flows to the OR-40. However, Oregon does tax Residents on tax-exempt state and muni bond interest from states other than Oregon. There are two ways to enter taxable state and muni bond interest to Oregon. Be sure to not enter both ways or the addition will double up! Once entered, the result will show on the Additions ASC section and flow to the OR-40 as part of total Additions.

Data entry options:

(1) Enter the data in the Oregon section of TaxSlayer as follows:

- Oregon Return>Additions to Income>Interest on Government bonds of other States

**OR**

(2) In the FEDERAL section of Taxslayer on the page where you enter the interest, click on “Edit Interest Items” as shown below.

Amount of Interest on U.S. Savings Bonds and Treasury Obligations that you want subtracted from your state return

\$0.00

Taxable State Interest

**EDIT INTEREST ITEMS**

Click on “Add State Interest Item” and enter the applicable data on the next screen. Be sure to select “Oregon” from the drop down menu. An Addition will automatically be created on OR-40.

### **OREGON 529 SAVINGS PLAN NONQUALIFIED WITHDRAWAL** [Code 117]

Withdrawals from an Oregon 529 Savings Plan for nonqualified purposes (eg., used for K-12 expenses), where the funds were subtracted on a prior year return, must be reported as an addition as these are taxable to Oregon.

- *Oregon Return > Additions to Income > Other Additions > Oregon College & MFS 529 Savings Plan Nonqualified Withdrawal.* Enter the amount of the withdrawal used for nonqualified purposes.

### **ABLE ACCOUNT SUBTRACTION NONQUALIFIED WITHDRAWAL** [Code 164]

Return is out of scope if ABLE account distributions are not used for qualifying purposes. The explanation below is for information only.

An Addition is required if you withdrew funds from an Oregon ABLE account for purposes other than paying for qualified expenses AND you previously subtracted this contribution on your Oregon return. See OR Pub 17 for details.

Enter any amount required:

- *Oregon Return>Additions to Income>Other Additions>Code 164 ABLE account subtraction nonqualified withdrawal*

### **FEDERAL INCOME TAX REFUND [Code 109]:**

Oregon allows a subtraction from income of federal tax liability (up to a limit). A federal tax refund received as a result of an audit or an amended federal return may result in an excess tax benefit having been received in the prior year. If so,

an addition of the amount of the excess tax benefit is needed. The excess tax benefit is the difference between the federal tax liability actually subtracted on the prior year's Oregon return and the federal tax liability that would have been subtracted had the federal return been correct. [Details in OR Pub 17, pp. 62-63.]

Original federal tax liability taken - Corrected federal tax liability = Excess benefit received.

- *Oregon return > Additions to Income > Other Additions > Federal Income Tax Refunds > Enter amount of calculated excess tax benefit.*

## **SUBTRACTIONS**

If not listed separately on the OR40, subtractions flow to Sch. OR-ASC, section B and to the OR40, line 13, "Total Subtractions from Sch. OR-ASC".

### **OREGON INCOME TAX REFUND**

If federal AGI includes a taxable Oregon income tax refund, enter a subtraction to remove the amount from Oregon taxation. The subtraction will appear on OR40 on line 12. Enter the amount to subtract as follows:

- *Oregon Return > Subtractions from Income > Enter the Oregon State Tax Refund included on Federal Form 1040, Schedule 1, Line 1. Enter the amount of the **federally taxable** Oregon tax refund only in the box.*

### **SOCIAL SECURITY/RAILROAD TIER 1**

Not taxable to Oregon but automatically flows to OR-40 as part of AGI to line 7. Subtraction from Oregon income is automatically handled by Taxslayer and appears on line 11 of OR-40.

### **RAILROAD RETIREMENT BENEFIT TIER 2** [Code 330]

Not taxable to Oregon but automatically flows to OR-40 as part of AGI to line 7. Subtraction from Oregon income is automatically handled by Taxslayer and appears on ASC Schedule with Code 330. Tier 1 (Social Security Equivalent) is treated the same way as Social Security above.

## **FEDERAL PENSION INCOME SUBTRACTION** [Code 307]: Cheat Sheet

### Available

A subtraction from income is allowed for federal pensions ONLY if some or all of the taxpayer's service was before 10/1/1991 and it is not a disability pension (1099-R, Box 7, Code 3). Eligible distributions include military, civil service (paid on CSA-1099) and Thrift Savings Plans.

To calculate the % of the taxable pension which can be excluded, use one of the following two options. Note: the % to calculate will never change as it is based on the taxpayer's start and end dates of federal service. Check prior tax returns to see if the % is available. If yes, multiply the % by the taxable amount in box 2a on form 1099-R and see step 2 below where to enter in Taxslayer. If the % is not available, obtain the necessary information from the taxpayer and calculate per one of the options below. You will need the federal employment start date and end date (assuming continuous years of service) and the taxable amount of the pension from box 2a on the 1099-R.

Step 1: Go to <https://ortaxvolunteers.org> to find the Oregon Federal Pension Calculator. Enter the start date of the Federal service, the end date of the Federal service and the amount of the pension income that was federally taxable. Click "calculate". The calculator generates a percentage which represents the ratio of months of federal service before 10/1/1991 to total months of federal service and also the amount of the federally taxable pension that is excludable from Oregon taxation. The percentage stays the same for as long as distributions continue, including distributions to beneficiaries.

Step 2: Enter Federal Pension Subtraction amount into TaxSlayer.

- *Oregon Return > Subtractions from Income > Federal Pension Income Subtraction > Enter amount calculated in Step 1.*

## **FEDERAL INCOME TAX LIABILITY:**

Oregon allows a subtraction for your federal tax liability on form 1040. Limits and adjustments for certain credits may apply and there is an income phase out. See Pub 17 for more details. The subtraction is created automatically by TaxSlayer and reported on its own line on OR40.



### **FOREIGN TAX CREDIT** [Code 311].

Oregon allows a subtraction for the amount of the foreign tax credit taken on the taxpayer's federal return. However, the credit may be limited (or eliminated) on the Oregon return if the taxpayer's federal AGI > \$125K **OR** the foreign tax subtraction plus the subtraction for the federal tax liability plus any additional tax paid for the prior year can't be more than \$8,250. To claim the subtraction, enter the total amount of the foreign tax paid and reported on the 1040. Taxslayer will calculate the applicable subtraction, including applying any limitations.

- *Oregon Return > Subtractions from Income > Other Subtraction > Foreign Tax.* Enter the allowable amount

**Tip:** Claiming foreign taxes paid on OR Sch. A instead of this subtraction avoids the limitation above.

### **SCHOLARSHIP AWARDS USED FOR HOUSING EXPENSES** [Code 333]

Oregon allows a subtraction for federally taxable scholarships used for housing expenses included on the 1040 as wage income that automatically flows to the OR40, line 7, as part of the federal AGI. To create the subtraction:

- *Oregon return > Subtractions from Income > Other Subtractions > Scholarship awards used for housing expenses.* Enter the federally taxable amount of scholarship awards used for housing expenses.

### **SPECIAL OREGON MEDICAL SUBTRACTION ( SOMS)**[Code 351]: **Cheat Sheet Available**

Oregon allows a subtraction of up to \$1800 per taxpayer age 66 or older as of 12/31/24 for unreimbursed qualified medical expenses for which no tax benefit has been taken on the Oregon return. The definition of qualified medical expenses is the same as for Sch A on the federal return.

Dependents of any age are NOT eligible for SOMS. The exact amount of the credit is based on the amount of QMEs, the taxpayer's AGI and filing status. Taxpayers with AGI >\$100K (single, MFS) or \$200K (MFJ/HoH) are not eligible for the subtraction. Taxslayer will calculate the allowable subtraction but the qualified medical expenses for the eligible taxpayer and spouse must be manually entered into Taxslayer. Taxslayer does not automatically flow over medical expenses entered into the federal section.

Step 1: Total each eligible taxpayer's unreimbursed QMEs including those that have been deducted elsewhere on the return (example taken as an itemized deduction on schedule A). Reduce this amount for any expenses used for the SEHI deduction for self-employment taxpayers.

- For SOMS, don't forget about **Medicare premiums (frequently overlooked)**. These are eligible SOMS QMEs.

Step 2: Enter the QMEs. Taxslayer will calculate the eligible subtraction taking into account any amounts used for itemized deductions taken on the Oregon return.

- Oregon Return > Subtractions from Income > SOMS > Qualified medical expenses. Enter the total QMEs from Step 1 into the appropriate box for each eligible taxpayer.

The result will flow to Sch. OR-ASC-NP, Section C, Subtractions, with code 351, and on the 40N, line 33, in both the federal and the Oregon columns, under "Total Subtractions from Sch. OR-ASC-NP, line C7". A SOMS calculation worksheet appears at the end of the OR-40-N return.

### **INTEREST/ DIVIDENDS FROM US SAVINGS BONDS/TREASURY OBLIGATIONS** [Code 315]

Federally taxable and included in federal AGI, but not taxable to Oregon. To create the subtraction from Oregon income, make a manual entry on the interest input page in the federal section of Taxslayer. Taxslayer will then automatically create the subtraction on the Oregon return.

- **Federal Return** > *Interest & Dividends* > *Interest Income* > *Amount of Interest on U.S. Savings Bonds & Treasury Obligations that you want subtracted from your state return* > *Oregon*. Enter the total amount of interest from 1099-INT Box 3

### **OREGON LOTTERY WINNINGS OF \$600 OR LESS ON A SINGLE TICKET OR PLAY** [Code 322]

All Oregon Lottery winnings are federally taxable and automatically flow to the OR-40 as part of federal AGI. However, Oregon does not tax Oregon Lottery winnings ≤\$600 on a single ticket for play. A manual entry to create the subtraction is required. Enter as follows:

- *Oregon Return > Subtractions from Income > Other Subtractions > (drop-down list) Oregon lottery winnings.*

Enter the total of all OR lottery winnings of \$600 or less from single tickets or plays.

## **PAID LEAVE OREGON BENEFITS DEDUCTIONS ON FEDERAL SCHEDULE**

**A** [Code 898] Cheat Sheet Available.

If you received benefits from the Oregon Paid Leave program for family or safe leave AND you are itemizing on your federal return AND you deducted Oregon PML contributions as an itemized deduction (entered as "Additional State and Local Income Taxes"), you can deduct these employee contributions reported in box 14 on the W2 and reported on your federal Schedule A as a subtraction on your Oregon return. Entries reported as Additional State and Local Income Taxes on your federal Schedule A do not flow to the Oregon Schedule A

Enter the subtraction amount from Box 14 on the W2 reported as Additional State and Local Income Taxes as follows:

- *Oregon Return>Subtractions from Income>Other Subtractions>[Drop down menu] 386 Paid Leave Oregon benefits deducted on Federal Schedule A>Enter Other Subtractions Amount.*

## **AMERICAN INDIAN** [Code 300]:

See Oregon Pub 17 for the criteria to be met. If TP meets all qualifications,

- *Oregon Return > Subtractions from Income > Tribal Exempt Income Subtraction Sch. OR-EIS.* Answer all questions in both the Tribal Information and the Exempt Income sections for each TP claiming OR exemption from income tax for qualified earnings.

## **DEDUCTIONS**

Oregon itemized deductions flow automatically from the Federal Sch A and appear on Oregon Schedule A. Oregon State Income Tax paid and/or the general sales tax deduction are not eligible itemized deductions on Oregon Schedule A and will not flow from the 1040 Schedule A.

## **CREDITS**

Credits not listed separately on the OR40 flow to Sch. OR-ASC, section C (Standard credit and the OR40, line 25, or to section 4 (Carryforward credits) and the OR40, line 30, or to section 5 (Refundable credits) and the OR40, line 37.

### **EARNED INCOME TAX CREDIT**

Oregon allows a taxpayer a credit of 12% of the amount of EITC claimed on the federal return if one of the dependents is under 3 at the end of the tax year. Otherwise, the credit is 9% of EITC. For taxpayers who have ITINs (or taxpayers who have SSN and the dependents have ITINs), Oregon allows an EITC for ITIN files (code 898). See below for details. TaxSlayer automatically calculates the allowable Oregon credit for earned income credit. The amount is reported on its own line OR40.

### **EARNED INCOME TAX CREDIT -ITIN** [Code 898]

Taxpayers who have ITINS but otherwise would qualify for earned income credit on their federal return, may be eligible for the Oregon EIC for ITIN filers. See TaxSlayer automatically calculates the credit for eligible TPs. TPs who don't qualify for the federal EITC for reasons other than ITINs do not qualify for OR EITC for ITINS. This credit appears on OR-40 ASC [code 898], not on the line 36 of the OR-40.

### **EXEMPTION CREDIT**

Oregon allows an exemption credit for each person listed on the result as well as additional exemptions for some special conditions. The amount is indexed to inflation so usually increases each year. For tax year 2024, the credit is \$249 times the number of exemptions claimed on line 6e of the OR-40. The exemption is \$0 if the federal AGI exceeds \$100K/\$200K limits.

### **POLITICAL CONTRIBUTION CREDIT** [Code 809]

Political contributions are not allowable charitable contributions on the federal return but Oregon does allow a credit for certain political contributions. Allowable contributions must be to a political party, a candidate to be voted on in Oregon, a PAC certified in Oregon. – NOTE: A PAC registered with the Federal Elections Commissions may not be required to register in Oregon, Political parties (can be national). Only “cash” (checks, credit cards ok) contributions count, and these must be reduced by any swag received in return. The credit is limited to a maximum of

\$50 per taxpayer (married filing jointly limit is \$100). The credit phases out at federal AGI >\$150K MFJ, >\$75K other filing statuses.

- *Oregon Return > Credits > Political Contribution Credit > Enter the Political Contributions amount.*

### **RETIREMENT INCOME CREDIT [Code 811]:**

Taxpayer must be 62 or older & receive retirement income taxable to Oregon. Household income must be < \$22,500 (\$45,000 MFJ), Social Security &/or Tier 1 RR Retirement are less than \$7500 (\$15,000 if MFJ), and household income + Social Security and Tier 1 RR Retirement benefits is less than \$22,500 (\$45,000 if married filing jointly).\*(See OR Pubs for worksheet to calculate allowable credit).

- *Oregon Return > Standard Credits > Other Standard Credits > Retirement Income > Enter amount.*

### **WORKING FAMILY HOUSEHOLD & DEPENDENT CARE CREDIT**

[Code 895]

TaxSlayer automatically handles. The rules for the OR WFHDC credit are the same as those for the federal CDC credit. The taxpayer must have Oregon wages. In addition, to be eligible for the OR WFHDC Credit, TP must file federal form 2441 and have an AGI (federal or Oregon, whichever is greater) at or below the allowable limit for their household size (# persons) per the WFHDC AGI Limits table in OR Pub 17. This credit is subject to the TP's Oregon percentage before being applied to income.

- *Oregon return > Credits > Refundable Credits > Do you qualify for the OR WFHDC Credit? > Yes/No.*

### **OREGON KID's CREDIT**

New starting in 2023, Oregon allows a credit of \$1000 per qualifying dependent child, up to 5 in total, who are 6 or under at the end of the tax year for families earning \$30,750 after Oregon additions and subtractions. See Oregon instructions for details on calculations of "earnings". The credit is reduced for AGI's over \$25K and completely phases out for AGI \$30,750 and higher. Unlike the federal child tax credit, this credit does not "travel" to a non-custodial spouse who is eligible to claim a dependent child. Dependents with ITINs are eligible. This credit is handled automatically in Taxslayer.

**OREGON 529 SAVINGS NETWORK CONTRIBUTION CREDIT [Code 896]**

Oregon allows a credit between 5-100% of the annual contributions depending upon the taxpayer's AGI, with a maximum credit of \$170 (\$340 MFJ). Taxslayer will automatically calculate the allowable credit based on the contribution entered. No credit allowed if AGI is >\$250,000.

- Oregon return>Credits>Refundable Credits>Oregon 529 College Savings Network account contribution credit> Enter contribution amount

**ABLE ACCOUNT CONTRIBUTION CREDIT [Code 897]**

Oregon allows a credit of between 5-100% of annual contributions depending upon the taxpayer's AGI, with a maximum credit of \$170 (\$340 MFJ). Taxslayer will automatically calculate the allowable credit based on the contribution entered. No credit allowed if AGI is >\$250,000.

- Oregon return>Credits>Refundable Credits>ABLE Account Contribution Credit>Enter contribution amount

## SUMMARY

This table provides a summary of the most common additions and subtractions including the Oregon codes. Always check the ASC sections to confirm codes and amounts are as expected.

	<b>Description</b>	<b>Oregon State Return Code</b>
Addition	Gambling losses	Code 134
Addition	State and muni interest	Code 158
Addition	Federal income tax refund	Code 109
Subtraction	Oregon income tax refund	No code – own line item on OR-40
Subtraction	Federal pension income	Code 307
Subtraction	US Government interest	Code 315
Subtraction	Foreign income taxes	Code 311
Subtraction	Special Oregon medical subtraction	Code 351
Subtraction	Lottery < \$600	Code 322
Subtraction	RRB Tier 2	Code 330
Subtraction	Federal pension	Code 307
Subtraction	Foreign taxes	Code 311
Subtraction	Scholarship awards	Code 333
Subtraction	American Indian	Code 300
Credit	WFHDC	Code 895
Credit	Political Contribution	Code 809
Credit	EITC - ITINs	Code 898
Credit	Oregon 529	Code 896