SPECIAL OREGON MEDICAL SUBTRACTION CHEAT SHEET [Code 351]

- TP and/or spouse must be 66 or older by the end of the tax year to be eligible.
- Federal AGI can't exceed $100,000 (S or MFS)/$200,000 (all other filing statuses).
- TP and/or spouse have qualifying medical and/or dental expenses (QMEs) – same definition as for Schedule A
- Medical expenses deducted elsewhere (WFHDC & SEHI) on the Oregon return are NOT eligible for SOMS
- Medical expenses for a dependent of any age are not eligible for SOMS.
- The subtraction for each eligible TP, up to the max shown on the below chart, = the ratio of their QMEs to the total medical expenses on Sch. A, line 1 x the lesser of each eligible TP's QMEs or the amount that is 7.5% of the federal AGI (Sch. A, line 3).
- Enter the qualified medical expenses separated by taxpayer and spouse. Exclude any amount deducted for SEHI on the Oregon return but do not exclude amounts taken as an itemized deduction. Taxslayer will calculate the subtraction and will exclude any amounts already used as itemized medical expenses on Oregon Schedule A. Code 351 and the subtraction amount will show up on OR-ASC and in the Subtractions section of OR-40.

Table 10. 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

Special Oregon medical subtraction worksheet:

	Column (A) You	Column (B) Spouse
1. Medical and dental expenses for each qualifying taxpayer.	1. $ _____	$ _____
2. Total medical and dental expenses claimed (Schedule OR-A, line 1).	2. $ _____	$ _____
3. Line 1 divided by line 2. Round to three decimal places.	3. _____	_____
4. Enter the smaller of line 2, above, or Schedule OR-A, line 3.	4. $ _____	$ _____
5. Line 3 times line 4. Round to the nearest dollar.	5. $ _____	$ _____
6. Maximum allowable medical subtraction from Table 10.	6. $ _____	$ _____
7. Enter the smaller of line 5 or line 6.	7. $ _____	$ _____
8. Combine the amounts from line 7, columns (A) and (B). This is your special Oregon medical subtraction.	8. $ _____	