

Oregon Department of Revenue

**Instructions:** Use this schedule to report adjustments, additions, subtractions, modifications, standard credits, carryforward credits, recapture credits, and refundable credits that aren't included on Form OR-40-N or Form OR-40-P. For more information, refer to Schedule OR-ASC and OR-ASC-NP Instructions, Publication OR-CODES, or Publication OR-17. **Include this schedule when you file Form OR-40-N or Form OR-40-P.**

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Code		Amount in <b>federal</b> column		Amount in <b>Oregon</b> column	
A1.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
A2.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Amount in <b>Oregon</b> column		Amount in <b>federal</b> column		Amount in <b>Oregon</b> column	
A3.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
A4.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
A5.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Amount in <b>Oregon</b> column		Amount in <b>federal</b> column		Amount in <b>Oregon</b> column	
A6.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total federal adjustments		Total Oregon adjustments		Total federal adjustments	
<input type="text"/>		<input type="text"/>		<input type="text"/>	
Total A7.		Total A8.		Total A9.	

B1. Code

B2. Amount in **federal** column  
 /  /  /  .

B3. Amount in **Oregon** column  
 /  /  /  .



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	Code	Amount in <b>federal</b> column
B4.	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0
B5.		<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0

	Amount in <b>Oregon</b> column
B6.	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0

B7. **Federal total.** Add lines B2 and B5. Enter on Form OR-40-N or OR-40-P, line 30F..... **Total B7.**

<b>Total federal additions</b>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0
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B8. **Oregon total.** Add lines B3 and B6. Enter on Form OR-40-N or OR-40-P, line 30S ..... **Total B8.**

<b>Total Oregon additions</b>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0
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## Section C: Subtractions (codes 300–399)

	Code	Amount in <b>federal</b> column
C1.	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0
C2.		<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0

	Amount in <b>Oregon</b> column
C3.	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0

	Code	Amount in <b>federal</b> column
C4.	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0
C5.		<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0

	Amount in <b>Oregon</b> column
C6.	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0

C7. **Federal total.** Add lines C2 and C5. Enter on Form OR-40-N or OR-40-P, line 33F..... **Total C7.**

<b>Total federal subtractions</b>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0
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C8. **Oregon total.** Add lines C3 and C6. Enter on Form OR-40-N or OR-40-P, line 33S ..... **Total C8.**

<b>Total Oregon subtractions</b>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0
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## Section D: Modifications (codes 600–699)

	Code	Amount
D1.	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0
D3.	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0
D5.	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0

### Total modifications

D7. **Total modifications.** Add lines D2, D4, and D6. Enter on Form OR-40-N or OR-40-P, line 41..... **Total** D7.  ,  ,  ,  .  0  0

## Section E: Standard credits (codes 800–834)

Enter state abbreviation if claiming code 802 or 815.

	Code	State	Amount
E1.	<input type="text"/>	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0
E4.	<input type="text"/>	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0
E7.	<input type="text"/>	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0
E10.	<input type="text"/>	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0
E13.	<input type="text"/>	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0

### Total standard credits

E16. **Total standard credits.** Add lines E3, E6, E9, E12 and E15. Enter on Form OR-40-N, line 50; or OR-40-P, line 49..... **Total** E16.  ,  ,  ,  .  0  0

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## Section F: Carryforward credits (codes 835–889)

	Code	Amount from prior year
F1.	<input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/> / <input type="text"/> . <input type="text"/> <input type="text"/>
F2.		<input type="text"/> / <input type="text"/> / <input type="text"/> / <input type="text"/> . <input type="text"/> <input type="text"/>
		Amount awarded this year
F3.		<input type="text"/> / <input type="text"/> / <input type="text"/> / <input type="text"/> . <input type="text"/> <input type="text"/>
		Total used this year
F4.		<input type="text"/> / <input type="text"/> / <input type="text"/> / <input type="text"/> . <input type="text"/> <input type="text"/>
F5.	<input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/> / <input type="text"/> . <input type="text"/> <input type="text"/>
F6.		<input type="text"/> / <input type="text"/> / <input type="text"/> / <input type="text"/> . <input type="text"/> <input type="text"/>
		Amount awarded this year
F7.		<input type="text"/> / <input type="text"/> / <input type="text"/> / <input type="text"/> . <input type="text"/> <input type="text"/>
		Total used this year
F8.		<input type="text"/> / <input type="text"/> / <input type="text"/> / <input type="text"/> . <input type="text"/> <input type="text"/>
F9.		<b>Total carryforward credits used this year</b>
		<input type="text"/> / <input type="text"/> / <input type="text"/> / <input type="text"/> . <input type="text"/> <input type="text"/>

Enter on Form OR-40-N, line 53; or OR-40-P, line 52..... **Total** F9.

## Section G: Credit recaptures (codes 950-999)

	Code	Amount
G1.	<input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/> / <input type="text"/> . <input type="text"/> <input type="text"/>
G2.		<input type="text"/> / <input type="text"/> / <input type="text"/> / <input type="text"/> . <input type="text"/> <input type="text"/>
G3.	<input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/> / <input type="text"/> . <input type="text"/> <input type="text"/>
G4.		<input type="text"/> / <input type="text"/> / <input type="text"/> / <input type="text"/> . <input type="text"/> <input type="text"/>
G5.		<b>Total credit recaptures</b>
		<input type="text"/> / <input type="text"/> / <input type="text"/> / <input type="text"/> . <input type="text"/> <input type="text"/>

Enter on Form OR-40-N, line 55; or Form OR-40-P, line 54 ..... **Total** G5.

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## Section H: Refundable credits (codes 890–899)

	Code	Amount
H1.	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0
H3.	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0
H5.	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0

### Total refundable credits

H7. **Total refundable credits.** Add lines H2, H4, and H6. Enter on  
Form OR-40-N, line 63; or OR-40-P, line 62 ..... **Total** H7.

<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> 0 <input type="text"/> 0
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