

OAR 150-316-0135

Modification	Relate to Adjusted Gross Income	
	Yes	No
1. Administration expense of trusts, estates, and conservatorships	X	
2. Art object donation deduction		X
3. Depletion in excess of basis	X	
4. Depreciation difference for Oregon	X	
5. Exemption for amounts received for condemnation of Indian tribal lands	X	
6. Exemption for income derived from sources within a federally recognized American Indian reservation	X	
7. Exemption for service in Vietnam on missing status	X	
8. Exemption for service in Operation Desert Shield or Desert Storm	X	
9. Expense of operating a business for profit	X	
10. Federal estate tax deduction (except on capital gains)		X
11. Federal estate tax deduction on capital gains	X	
12. Federal income tax deduction		X
13. Federal income tax refund		X
14. Fiduciary adjustment		X
15. Foreign tax subtraction		X
16. Gain or loss due to involuntary conversion	X	
17. Gain or loss on disposition of inherited farmland or forestland difference for Oregon	X	
18. Gain or loss on the disposition of asset difference for Oregon	X	
19. Gain or loss on disposition of public utility reinvestment stock	X	
20. Interest on Oregon local bonds	X	
21. Interest on municipal bonds of states other than Oregon	X	
22. IRA and Keogh Contribution subtraction	X	
23. Itemized nonbusiness deductions		X
24. Jobs tax or WIN wages	X	
25. Loggers and construction workers traveling expenses	X	
26. Lottery winnings	X	
27. Lump-sum distributions	X	
28. Medical expense not claimed as an itemized deduction		X
29. Military active duty pay	X	
30. Mortgage interest subtraction		X
31. Net operating loss deduction	X	
32. Oregon tax refund subtraction	X	
33. Passive loss difference	X	
34. Railroad retirement	X	
35. Remedial Action Cost subtraction	X	
36. Social Security Benefits	X	
37. Standard deduction		X
38. Substitute fuels production deduction	X	
39. U.S. Government interest	X	