

OAR 150-316-0505

	Federal Income	Oregon Income	Oregon Adjustment
Winnings:			
Lottery annuity payments	\$20,000	\$ 0	
Ticket 1	300		
Ticket 2	400	0	
Ticket 3	750	750	
Other gambling winnings	800	800	
Total winnings	\$22,250	\$1,550	(\$20,700)
Losses (limited to income taxed by Oregon):	\$ 2,300	(\$1,550)	<u>750</u>
Net Oregon adjustment			<u>(\$19,950)</u>