

2019 Schedule OR-A

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(Rev. 12-24-19 ver. 02)

Oregon Department of Revenue



Office use only

Oregon Itemized Deductions

Submit original form—do not submit photocopy

First name	Initial	Last name	Social Security number (SSN)
Spouse's first name	Initial	Spouse's last name	Spouse's SSN

Read instructions carefully before completing this schedule.

Medical and dental expenses

Caution! Don't include expenses reimbursed or paid by others.

- 1. Medical and dental expenses (see instructions) 1.
- 2. Federal adjusted gross income (AGI). Enter the amount from Form OR-40, line 7 or Form OR-40-N or OR-40-P, line 29F 2.
- 3. AGI threshold. Multiply line 2 by 7.5% (0.075) 3.
- 4. **Medical and dental expense deduction.** Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- 4.

Taxes you paid

- 5. State and local income taxes. **Don't include Oregon income tax!** 5.
- 6. Real estate taxes (see instructions) 6.
- 7. Personal property taxes 7.
- 8. Reserved 8.
- 9. Total income and property taxes. Add lines 5 through 8. **Don't enter more than \$10,000 (\$5,000 if married filing separately)** 9.
- 10. Other taxes. List type and amount: _____ 10.
- 11. **Taxes paid deduction.** Add lines 9 and 10 11.

Interest you paid

- 12. Mortgage interest and points reported to you on federal Form 1098 12.
- 13. Mortgage interest not reported to you on federal Form 1098 13.
- 14. Points not reported to you on federal Form 1098 14.
- 15. Mortgage insurance premiums (see instructions) 15.
- 16. Investment interest (see instructions) 16.
- 17. **Interest paid deduction.** Add lines 12 through 16 17.

Gifts to charity

- 18. Gifts by cash or check (see instructions) 18.
- 19. Gifts other than by cash or check (see instructions) 19.
- 20. Carryover from prior year 20.
- 21. Total gifts to charity. Add lines 18 through 20 21.

Other miscellaneous deductions

- 22. List type and amount. **Important! Don't include employee business expenses, tax preparation fees, or other deductions subject to the 2 percent of AGI limitation** (see instructions). _____ 22.

Oregon itemized deductions

- 23. Add lines 4, 11, 17, 21, and 22 23.

Enter the amount from line 23 on Form OR-40, line 16; Form OR-40-N or OR-40-P, line 37.

— You must include this schedule with your Oregon income tax return —