

**2023 Schedule OR-A
Oregon Itemized Deductions**

Page 1 of 2 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

Read instructions carefully before completing. If you itemize, you must include this schedule with your Oregon return.

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.** Line 1 minus line 3. 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,
including Oregon withholding**..... 5.
- 6. Real estate taxes (see instructions) 6.
- 7. Personal property taxes..... 7.

Reserved

- 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.

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Interest you paid

- 12. Mortgage interest and points reported on federal Form 1098 12.
- 13. Mortgage interest not reported on federal Form 1098 13.
- 14. Points not reported on federal Form 1098..... 14.

Reserved

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