

Oregon Department of Revenue

Instructions: Use this schedule to report adjustments, additions, subtractions, modifications, tax recaptures, standard credits, carryforward credits, and refundable credits that aren't included on Form OR-40-N or Form OR-40-P. File an additional Schedule OR-ASC-NP if you are claiming more than what will fit on one schedule. 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 federal column		Amount in Oregon column	
A1.					
A2.					
Amount in Oregon column		Amount in federal column		Amount in Oregon column	
A3.					
A4.					
A5.					
Amount in Oregon column		Amount in federal column		Amount in Oregon column	
A6.					
Total federal adjustments		Total Oregon adjustments		Total federal adjustments	
Total A7.		Total A8.		Total A9.	

Code

B1.

Amount in **federal** column

/

/

/

.

0

0

B2.

Amount in **Oregon** column

/

/

/

.

0

0

B3.



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2025 Schedule OR-ASC-NP

Oregon Department of Revenue

Page 2 of 5 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

	Code	Amount in federal column
B4.		, , , . 0 0
B5.		, , , . 0 0

	Amount in Oregon column
B6.	, , , . 0 0

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

Total federal additions	, , , . 0 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.**

Total Oregon additions	, , , . 0 0
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Section C: Subtractions (codes 300–399)

	Code	Amount in federal column
C1.		, , , . 0 0
C2.		, , , . 0 0

	Amount in Oregon column
C3.	, , , . 0 0

	Code	Amount in federal column
C4.		, , , . 0 0
C5.		, , , . 0 0

	Amount in Oregon column
C6.	, , , . 0 0

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

Total federal subtractions	, , , . 0 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.**

Total Oregon subtractions	, , , . 0 0
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Section D: Modifications (codes 600–679)

	Code	Amount
D1.		, , , . 0 0
D3.		, , , . 0 0
D5.		, , , . 0 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
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Section E: Modifications not multiplied by Oregon percentage (Form OR-40-N filers only) (codes 680-699)

	Code	Amount
E1.		, , , . 0 0
E3.		, , , . 0 0
E5.		, , , . 0 0

Total modifications not multiplied by Oregon percentage

E7. Total modifications not multiplied by Oregon percentage. Add lines E2, E4, and E6. Enter on Form OR-40-N, line 43 Total E7.	, , , . 0 0
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Section F: Tax recaptures (codes 950-999)

	Code	Amount
F1.		, , , . 0 0
F3.		, , , . 0 0

Total tax recaptures

F5. Total tax recaptures. Add lines F2 and F4. Enter on Form OR-40-N, line 48; or Form OR-40-P, line 47 Total F5.	, , , . 0 0
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Section G: Standard credits (codes 800–834)

Enter state abbreviation if claiming code 802 or 815.

	Code	State	Amount
G1.			, , , . 0 0
G2.			
G3.			, , , . 0 0
G4.			, , , . 0 0
G5.			
G6.			, , , . 0 0
G7.			, , , . 0 0
G8.			
G9.			, , , . 0 0
G10.			, , , . 0 0
G11.			
G12.			, , , . 0 0
G13.			, , , . 0 0
G14.			
G15.			, , , . 0 0

Total standard credits

G16. **Total standard credits.** Add lines G3, G6, G9, G12, and G15.

Enter on Form OR-40-N, line 52; or OR-40-P, line 51..... **Total** G16.

, , , . 0 0

Section H: Carryforward credits (codes 835–889)

	Code	Amount from prior year
H1.		, , , . 0 0
H2.		
		Amount awarded this year
H3.		, , , . 0 0
		Total used this year
H4.		, , , . 0 0
		Amount from prior year
H5.		, , , . 0 0
H6.		
		Amount awarded this year
H7.		, , , . 0 0
		Total used this year
H8.		, , , . 0 0

Total carryforward credits used this year

H9. **Total carryforward credits used this year.** Add lines H4 and H8.

Enter on Form OR-40-N, line 55; or OR-40-P, line 54..... **Total** H9.

, , , . 0 0

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Section I: Refundable credits (codes 890–949)

	Code	Amount
I1.		/ / / .
I2.		/ / / .
I3.		/ / / .
I4.		/ / / .
I5.		/ / / .
I6.		/ / / .
		Total refundable credits
I7.	Total refundable credits. Add lines I2, I4, and I6. Enter on Form OR-40-N, line 64; or OR-40-P, line 63 Total I7.	/ / / .

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