

# Oregon Connections to Federal Tax Law

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## TAX PROGRAMS

- ☐ Personal Income Tax
  - ☐ AGI vs Taxable Income
  - ☐ Selected Types of Income
- ☐ Corporate Income/Excise Tax
  - ☐ Taxable Income
  - ☐ Special Deductions and Net Operating Losses
- ☐ Estate Tax
- ☐ Corporate Activity Tax
- ☐ Property Tax
- ☐ Unemployment Insurance Tax

## NATURE OF CONNECTION

- ☐ Type
  - ☐ Definition
  - ☐ Calculation
- ☐ Timing
  - ☐ Static
  - ☐ Continuous or “Rolling Reconnect”
    - ☐ Limited to taxable income