

IRS has rental loss, depreciation, capital gains and losses on rental property already covered under federal tax law. Why does the Oregon Legislative Assembly duplicate a tax credit that is already covered under the Treasury Department-Internal Revenue Service rules?

[Publication 527 \(2020\), Residential Rental Property ...](#)

<https://www.irs.gov/publications/p527>

1. Rental Income and Expenses (If No Personal Use of Dwelling) This chapter discusses the various ...
2. Depreciation of Rental Property. You recover the cost of income-producing property through yearly ...
3. Reporting Rental Income, Expenses, and Losses. Figuring the net income or loss for a residential ...
4. Special Situations. This chapter discusses some rental real estate activities that are subject to ...
 - [See full list on irs.gov](#)