

## Oregon Nonresident Checklist

NAME \_\_\_\_\_

### Part I: Complete each info slot as appropriate for each taxpayer on the return

#### BASICS

Taxpayer's name \_\_\_\_\_ Age as of 12/31/23 \_\_\_\_\_

Severely disabled per OR definition? \_\_\_\_\_ (Y/N)

**Can** be claimed as a dependent on another TP's return? \_\_\_\_\_ (Y/N)

Spouse's name \_\_\_\_\_ Age as of 12/31/23 \_\_\_\_\_

Severely disabled per OR definition? \_\_\_\_\_ (Y/N)

**Can** be claimed as a dependent on another TP's return? \_\_\_\_\_ (Y/N)

Dependents \_\_\_\_\_ (Y/N)

Dependent children < 22 years old with a qualifying disability per OR definition? # \_\_\_\_\_

Other dependents:

Name: \_\_\_\_\_ Relationship: \_\_\_\_\_

Number of months TP lived in OR during TY 2023 \_\_\_\_\_

### Part II: Check each item that applies to the TP/spouse.

Make notes alongside each(x) item, as appropriate. Ex: (X) Other interest & dividends – Muni interest from CA.

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**READ NR INSTRUCTIONS FOR EACH ITEM WITH AN (X)**

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#### INCOME:

- 1 ( ) OR income tax refund (**only if taxable on the federal return**) (If (X), see Subtractions) \$ \_\_\_\_\_
- ( ) OR wages from W-2 Box 16 (**automatic**)
- 1 ( ) Incorrect OR W-2 wages (incl. working from home in WA) **Cheat sheet available**
- 1 ( ) OR income tax refund (**only if taxable on federal return**)(If (X), see Subtractions) \$ \_\_\_\_\_
- 1 ( ) Air carrier worker wage exclusion (**review requirements** in OR Income Tax NR Booklet instructions)
- 2 ( ) Dam worker wage exclusion (**review requirements** in OR Income Tax NR Booklet instructions)
- 2 ( ) Amtrak Act wage exclusion (**review requirements** in OR Income Tax NR Booklet instructions)
- 2 ( ) Waterway worker wage exclusion (**review requirements** in OR Income Tax NR Booklet instructions)
- 2 ( ) Self-employment/Business income (If (X), see Adjustments)
- 3 ( ) US Savings Bond & T-Bill Interest (If (X), see Subtractions)
- 3 ( ) Other interest & dividends
- 3 ( ) Regular company pension income
- 3 ( ) Social Security income
- 3 ( ) RR Retirement income (Tiers 1 & 2)
- 3 ( ) IRA distributions
- 3 ( ) Federal Pension income (If (X), see Subtractions)
- 3 ( ) Capital Gains & Losses
- 3 ( ) Unemployment income
- 3 ( ) Gambling winnings (If OR Lottery wins, see Subtractions) (If losses on Sch. A, see Additions)
- 4 ( ) Scholarship Awards used for housing expenses reported as wages on W-2 (**automatic**)(If (X), see Subtractions)
- 4 ( ) American Indian income
- ? ( ) Paid Leave Oregon (OR PFML) benefits **Cheat sheet available**

#### ADJUSTMENTS: (Only if included as an adjustment on the 1040)

**READ INSTRUCTIONS/CHEAT SHEETS FOR EACH ITEM WITH AN (X)**

- 4 ( ) Alimony paid: \$ \_\_\_\_\_
- 4 ( ) Education (Student loan interest, Educator expenses): \$ \_\_\_\_\_; \$ \_\_\_\_\_
- 4 ( ) HSA contributions: \$ \_\_\_\_\_ [Code 003]
- 5 ( ) SEHI (Only if it's paid by an OR based business)
- 5 ( ) IRA contributions: \$ \_\_\_\_\_
- 5 ( ) Penalty for early withdrawal of savings (Only if the interest is taxable to OR on the OR-40N) [Code 004]
- 5 ( ) Self-employment tax paid: \$ \_\_\_\_\_

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#### SUBTRACTIONS:

##### **READ INSTRUCTIONS/CHEAT SHEETS FOR EACH ITEM WITH AN (X)**

- 5 ( ) OR income tax refund (**only if taxable on the federal return**) [Code 325]
- 5 ( ) Federal pension income [Code 307] **Bogart calculator & cheat sheet available**
- 6 ( ) (SOMS) Special OR medical subtraction (TP/spouse age 66 or more) [Code 351]
- 7 ( ) OR Lottery wins of < \$600 on a single ticket/play. Total: \$ \_\_\_\_\_ [Code 322]
- ( ) Social Security/ RR Retirement tier 1 (**automatic**)
- 6 ( ) RR Retirement tier 2 (RRB-1099-R) [Code 330]
- 6 ( ) Scholarship awards used for housing expenses (included as wages on F. 1040) [Code 333]
- 6 ( ) U.S. Bonds & T-Bill interest [Code 315]
- 7 ( ) Paid Leave OR benefits subtracted on federal Sch. A (**See Paid Leave OR Cheat Sheet**) [code 386]
- 7 ( ) American Indian income [Code 300]

#### DEDUCTIONS: Itemized deductions flow automatically when federal Sch. A completed.

- 7 **Itemized deductions are typically higher than OR standard deductions, so always do a Sch. A!**
- 7 Federal income tax liability (**automatic**)(**See NR instructions for explanation of calculation**)

#### MODIFICATIONS:

- 8 ( ) Foreign tax credit [Code 603]
- 7 ( ) Gambling losses claimed as an itemized deduction [Code 604] **Cheat sheet available**
- 8 ( ) Federal income tax refund (changed from prior year's federal tax) [Code 601]

#### CREDITS:

- 8 ( ) Earned income tax credit (**automatic**)
- 8 ( ) Earned income tax credit – ITIN (**automatic, if otherwise qualified for federal EITC**)[Code 898]
- 8 ( ) Exemption credit (**automatic (none if federal AGI > \$100K (S & MFS)/\$200K all other filing statuses)**)
- 8 ( ) Political contribution credit TP: \$ \_\_\_\_\_ Spouse: \$ \_\_\_\_\_ [Code 816] (**Who, what, & amount limitations**)
- 9 ( ) Retirement income credit [Code 811]
- 9 ( ) Working Family Household Dependent Care Credit (WFHDC) [Code 895]
- 9 ( ) OR 529 Savings Plan Contributions credit
- 9 ( ) OR ABLE Account Contributions credit
- 10 ( ) OR Kids' Credit (**automatic**)
- 9 ( ) Surplus (Kicker) Credit (**See NR instructions for entering Kicker data**)
  - ( ) 2022 OR return filed
  - ( ) TP brought 2022 OR return & counselor has calculated the kicker (44.28% x OR-40-N, line 47 amount)
  - ( ) Counselor has looked up TP's kicker info on OR-DOR website "What's my kicker"

#### NOTES:

Same Kicker calculation for FY residents and non-residents. No OR % applied for NR.