

**TY25 OREGON NON-RESIDENT CHECKLIST (Rev 1.7.2026)**

*Round all calculations to 3 decimals (eg, .2567 = .257 or 25.7%)*

Taxpayer Name: \_\_\_\_\_

Taxpayer's age as of 12/31/25 \_\_\_\_\_ Spouse's age as of 12/31/25 \_\_\_\_\_

Severely disabled per OR definition? TP \_\_\_\_\_ Spouse \_\_\_\_\_ Dependent(s) \_\_\_\_\_

Make notes alongside each (X) item, as appropriate. Read instructions for times marked with an "x"

	<u>Page</u>
<b>INCOME</b>	
Oregon wages from W-2 Box 16 (automatic)	1
Incorrect OR W-2 wages/incl. working from home in WA) See Cheat Sheet for adjustment \$_____	1
Oregon income tax refund (only if taxable on federal return)(If (X), see Subtractions)	1
Air carrier worker wage exclusion	3
Hydroelectric dam worker wage exclusion	3
Amtrak Act wage exclusion	3
Waterway worker wage exclusion	4
Unemployment income. Oregon amount \$_____	7
US Savings Bond & T-Bill Interest (automatic)	5
Other interest & dividends	5
Self-employment/Business income (If (X), see Adjustments). Oregon amount \$_____	4
Paid Leave Oregon (OR PFML). See Paid Leave Oregon Document	7
Paid Leave Washington benefits	8
Non-federal pension income	5
Social Security income	5
IRA distributions	6
Federal Pension income (If (X), see Subtractions) 1099-R Box 2a \$_____	5
Rail Road Retirement income (Tiers 1 & 2) (If (X), see Subtractions)	6
Alimony received	7
Capital Gains & Losses	6
Gambling winnings (If OR Lottery wins, see Subtractions;if losses on Sch A, see Additions) C > Total of Oregon Lottery Winnings \$_____	7
Other Income. Oregon amount \$_____	8
Scholarships used for housing reported as wages on W-2 (auto)(If (X), see Subtractions)	8
American Indian income	8

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

Cheat Sheet Available

Alimony paid: \$ _____ / _____ x _____ = \$ _____	9
Education Expense: Educator expenses (only if an Oregon School): \$ _____	10
Education Expense: Student Loan Interest: \$ _____ / _____ x _____	9
HSA contributions [code 003] : \$ _____ / _____ x _____ = _____	10
SEHI (Only if it's paid by an OR based business) \$ _____	10
IRA contributions: \$ _____ / _____ x _____ = \$ _____	11
Penalty for early withdrawal of savings (Only if the interest is taxable to OR) [Code 004] \$ _____	11
Self-employment tax paid: \$ _____ / _____ x _____ = \$ _____	11

### SUBTRACTIONS

Oregon income tax refund (only if taxable on the federal return) [Code 325]	\$ _____	12
Federal pension income [Code 307] From Oregon Calculator	\$ _____ (Federal column)	12
Special Oregon Medical Subtraction(TP/spouse age 66+) [Code 351]TP	\$ _____ Spouse :	13
Oregon Lottery wins of ≤ \$600 on a single ticket/play. Total:	\$ _____ [Code 322]	15
Social Security/ RailRoad Retirement tier 1 (automatic)		5
RailRoad Retirement tier 2 (RRB-1099-R) [Code 330]	\$ _____	12
Scholarship awards used for housing expenses (included as wages on F. 1040) [Code 333]		13
U.S.Bonds & T-Bill interest [Code 315] (New: NO ENTRY REQUIRED - automatic)	\$ _____	14
American Indian income [Code 300]	\$ _____	14

<u>ADDITIONS (See OR Pub 17 - Additions not typical for our taxpayers)</u>	15
--	----

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

Itemized deductions are typically higher than OR standard deductions, so always do a Sch. A	15
Federal income tax liability (automatic)(See NR instructions for explanation of calculation and	16

### OTHER DEDUCTIONS/MODIFICATIONS:

Foreign tax credit [Code 603] (Amt of fed tax liability may limit FTC modification)	\$ _____	17
Excess Gambling losses claimed as an itemized deduction [Code 604]	Cheat sheet available	16
Federal income tax refund [Code 601]	\$ _____	16
Qualified Overtime Deduction [Code 681] OT for Oregon wages	\$ _____	18
Qualified Tip Deduction [Code 680] Oregon tips only: Employee	\$ _____ + S/E	17
Passenger Vehicle Loan Interest Deduction [Code 658] Total on fed return	\$ _____	18

### CREDITS:

Earned income tax credit (automatic)	18
- Eligible for Washington Working Family Tax Credit? Y or N	
Earned income tax credit – ITIN (automatic), [Code 898]	19
- Eligible for Washington Working Family Tax Credit? Y or N	
Exemption Credit (automatic) (none if federal AGI > \$100K (S or MFS)/\$200K all other filing st:	19
Political contribution credit [Code 816] TP: \$ _____ Spouse: \$ _____	19
Working Family Household Dependent Care Credit (WFHDC) [Code 895] (automatic)	19
OR 529 College Savings Plan Contribution Credit \$ _____ Max \$170 (\$340 MFJ) [code 896]	19
ABLE Acct. Contribution Credit [code 897] \$ _____ Max \$170 (\$340 MFJ)	19
Oregon Surplus Credit (Kicker): 9.863% of Oregon Taxes Before Credits on 2024 OR Return	20
Select one: (1) Kicker from DOR website \$ _____ or (2) .09863 x \$ _____ = _____	
Oregon Kids' Credit (automatic)	21