

TY24 OREGON NON-RESIDENT CHECKLIST

Taxpayer Name: _____
 Taxpayer's age as of 12/31/24 _____ Spouse's age as of 12/31/24 _____
 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"

Page

INCOME

<input type="checkbox"/>	Oregon wages from W-2 Box 16 (automatic)	1
<input type="checkbox"/>	Incorrect OR W-2 wages/incl. working from home in WA) See cheat sheet for adjustment \$ _____	1
<input type="checkbox"/>	Oregon income tax refund (only if taxable on federal return)(If (X), see Subtractions)	1
<input type="checkbox"/>	Air carrier worker wage exclusion	3
<input type="checkbox"/>	Hydroelectric dam worker wage exclusion	3
<input type="checkbox"/>	Amtrak Act wage exclusion	3
<input type="checkbox"/>	Waterway worker wage exclusion (see OR Income Tax NR Booklet pg xxx)	4
<input type="checkbox"/>	Unemployment income. Oregon amount \$ _____	6
<input type="checkbox"/>	US Savings Bond & T-Bill Interest (If (X), see Subtractions)	5
<input type="checkbox"/>	Other interest & dividends	5
<input type="checkbox"/>	Self-employment/Business income (If (X), see Adjustments). Oregon amount \$ _____	4
<input type="checkbox"/>	Paid Leave Oregon (OR PFML) benefits Cheat sheet available.	7
<input type="checkbox"/>	Non-federal pension income	5
<input type="checkbox"/>	Social Security income	5
<input type="checkbox"/>	IRA distributions	6
<input type="checkbox"/>	Federal Pension income (If (X), see Subtractions)	5
<input type="checkbox"/>	RR Retirement income (Tiers 1 & 2) (If (X), see Subtractions)	5
<input type="checkbox"/>	Alimony received	7
<input type="checkbox"/>	Capital Gains & Losses	6
<input type="checkbox"/>	Gambling winnings (If OR Lottery wins, see Subtractions;if losses on Sch A, see Additions): OR Lottery Winnings:\$ ____	7
<input type="checkbox"/>	Other Income. Oregon amount \$ _____	8
<input type="checkbox"/>	Scholarships used for housing reported as wages on W-2 (auto)(If (X), see Subtractions)	8
<input type="checkbox"/>	American Indian income	9

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

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

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

SUBTRACTIONS

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

<input type="checkbox"/>	Oregon income tax refund (only if taxable on the federal return) [Code 325] \$ _____	12
<input type="checkbox"/>	Federal pension income [Code 307] OR calculator & cheat sheet available \$ _____	12
<input type="checkbox"/>	Special OR medical subtraction(TP/spouse age 66+) [Code 351]TP \$ _____ Spouse \$ _____	14
<input type="checkbox"/>	Oregon Lottery wins of ≤ \$600 on a single ticket/play. Total: \$ _____ [Code 322]	15

	<u>SUBTRACTIONS (CONTINUED)</u>	Page
<input type="checkbox"/>	Social Security/ RR Retirement tier 1 (automatic)	5
<input type="checkbox"/>	RR Retirement tier 2 (RRB-1099-R) [Code 330] \$ _____	13
<input type="checkbox"/>	Scholarship awards used for housing expenses (included as wages on F. 1040) [Code 333]	13
<input type="checkbox"/>	U.S.Bonds & T-Bill interest [Code 315] (Enter on Federal page in TSO) \$ _____	14
<input type="checkbox"/>	Paid Leave Oregon benefits subtracted on federal Sch A (See Paid Leave OR Cheat Sheet) [code 386]	14
<input type="checkbox"/>	American Indian income [Code 300] \$ _____	15
	<u>ADDITIONS</u>	15
	<u>DEDUCTIONS:</u> Itemized deductions flow automatically when federal Sch. A completed.	
<input type="checkbox"/>	Itemized deductions are typically higher than OR standard deductions, so always do a Sch. A!	15
<input type="checkbox"/>	Federal income tax liability (automatic) (See NR instructions for explanation of calculation and limit)	16
	<u>MODIFICATIONS:</u>	
<input type="checkbox"/>	Foreign tax credit [Code 603] (\$ _____	17
<input type="checkbox"/>	Gambling losses claimed as an itemized deduction [Code 604] Cheat sheet available \$ _____	16
<input type="checkbox"/>	Federal income tax refund [Code 601](Amt of fed tax liability may limit FTC modification) \$ _____	17
	<u>CREDITS:</u>	
<input type="checkbox"/>	Earned income tax credit (automatic)	18
<input type="checkbox"/>	Earned income tax credit – ITIN (automatic) , [Code 898]	18
<input type="checkbox"/>	Exemption Credit (automatic) (none if federal AGI > \$100K (S or MFS)/\$200K all other filing statuses)	18
<input type="checkbox"/>	Political contribution credit [Code 816] TP: \$ _____ Spouse: \$ _____	18
<input type="checkbox"/>	Retirement income credit [Code 811]	19
<input type="checkbox"/>	Working Family Household Dependent Care Credit (WFHDC) [Code 895] (automatic)	19
<input type="checkbox"/>	OR 529 College Savings Plan Contribution Credit \$ _____ Max \$170 (\$340 MFJ) [code 896]	19
<input type="checkbox"/>	ABLE Acct. Contribution Credit [code 897] \$ _____Max \$170 (\$340 MFJ)	19
<input type="checkbox"/>	Oregon Surplus Credit (Kicker) - None for TY24	20
<input type="checkbox"/>	Oregon Kids' Credit (automatic)	20