<p style="text-align:center"><u>**Oregon FY Resident Checklist**</u>   **Name** _____</p>

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

<u>BASICS</u>

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.

<p style="text-align:center;color:red">**READ FY INSTRUCTIONS FOR EACH ITEM WITH AN (X)**</p>

<u>INCOME</u>

( ) OR income tax refund **(only if taxable on the federal return) (If (X), see Subtractions)** $_____

( ) Wages, salaries & tips from W-2

( ) Self-employment/Business income **(if (X), see Adjustments)**

( ) U.S. Savings Bonds & T-Bill interest **(If (X), see Subtractions)** $_____

( ) Other interest & dividends **(If Muni bond interest from other states, see Additions)**

( ) Regular company pension income

( ) Federal pension income (ex. CSR-1099-R)**(If (X), see Subtractions)** Taxable: $_____or TBD

( ) Social Security income

( ) Railroad Retirement Board income (Tiers 1 & 2)

( ) IRA distributions

( ) Capital Gains & Losses

( ) Unemployment income

( ) Gambling winnings **(If OR lottery wins, see Subtractions)** **(If losses on Sch. A, see Additions)**

( ) American Indian Income [code 300]

( ) OR 529 College Savings Plan or ABLE account **qualified** distributions: $ _____

( ) Paid Leave OR (OR PFML) benefits **Cheat sheet available (if (X), see Subtractions)**

<u>ADDITIONS</u>

( ) Excess gambling losses claimed as an itemized deduction [code 134] **Cheat sheet available**

( ) Federally tax-free State & Muni bond interest from states other than OR: Total $_____[code 158]

( ) Federal income tax refund (due to audit or amended return) [code 109]

<u>SUBTRACTIONS</u>

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

( ) OR Income tax refund $_____ **(ONLY if taxable on the Federal return)** [code 325]

( ) Federal pension income subtraction [Code 307] **Bogart calculator & cheat sheet available**

Federal income tax liability **(automatic) (See FY instructions for explanation of calculation)**

( ) Foreign tax paid $_____ [code 311]

( ) RR Retirement Tier 2 distributions **(automatic)** [code 330]

( ) Social Security & RR Retirement Tier 1 distributions **(automatic)**

( ) Scholarship awards used for housing expenses (if included as wages on F. 1040) $ _____ [code 333]

( ) Special OR Medical Subtraction (SOMS) if TP &/or spouse $\geq$ 66 as of 12/31/23

( ) U.S. Bonds & T-bill interest [code 315]

( ) OR Lottery wins < $600 on a single ticket or play. Total $_____ [code 322]

SUBTRACTIONS (CONT'D)   NAME _____

( ) Paid Leave OR benefits subtracted on federal Sch. A **(See Paid Leave OR Cheat Sheet)** [code 386]
( ) American Indian income [code 300]

DEDUCTIONS: **Itemized deductions flow automatically when federal Sch. A completed.**
Itemized deductions are typically higher than OR standard deductions, so always do a federal Sch. A!
( ) Federal Sch. A. [ ] Created! **(Check this box after creating Sch. A)**

CREDITS
( ) Earned Income Tax Credit **(automatic)**
( ) Earned Income Tax Credit – ITIN **(automatic if otherwise eligible for federal EITC)**
( ) Exemption Credit **(automatic)** **(none if federal AGI > $100K (S or MFS)/$200K all other filing statuses)**
( ) Political contribution credit $ _____   Spouse: $_____   **(Who, what, & amount limitations)**
( ) Retirement income credit [code 811]
( ) Working Family Household Dependent Care Credit **(automatic)** [code 895]
( ) OR 529 College Savings Plan Contribution Credit $_____   Max $170 ($340 MFJ) [code 896]
( ) ABLE Acct. Contribution Credit $_____Max $170 ($340 MFJ) [code 897]
( ) OR Kids' Credit
( ) Surplus (Kicker) Credit **(See FY instructions for entering Kicker data)**
  ( ) 2022 OR return filed
  ( ) TP brought 2022 OR return & counselor has calculated the kicker (44.28% x OR-40, line 22 amount)
  ( ) Counselor has looked up TP's kicker info on OR DOR website "What's my Kicker" calculator

NOTES: