

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 12/31/2023 _____

Severely disabled per OR definition? _____ (Y/N)

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

Spouse's name (if different) _____ Age as of 12/31/2023 _____

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) IRA contribution \$1000.

READ INSTRUCTIONS FOR EACH ITEM WITH (X).

INCOME

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

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

SUBTRACTIONS

NAME _____

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 [Code 307] **Bogart calculator & cheat sheet available**
- ☐ (SOMS) Special OR medical subtraction (TP/spouse age 66 or more) [Code 351]
- ☐ OR Lottery wins of \leq \$600 on a single ticket/play. Total: \$ _____ [Code 322]
- ☐ Social Security/ RR Retirement tier 1 (**automatic**)
- ☐ RR Retirement tier 2 (RRB-1099-R) [Code 330]
- ☐ Scholarship awards used for housing expenses (included as wages on F. 1040) [Code 333]
- ☐ U.S. Bonds & T-Bill interest [Code 315]
- ☐ 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 Sch. A!

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

MODIFICATIONS:

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

CREDITS:

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

NOTES: