

TY24 OREGON FULL YEAR NON-RESIDENT CHECKLIST

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

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 | 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) 1099-R Box 2a \$ _____ | 5 |
| <input type="checkbox"/> | Rail Road Retirement income (Tiers 1 & 2) (If (X), see Subtractions) | 6 |
| <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) Cheat Sheet Available | 7 |
| <input type="checkbox"/> | > Total of Oregon Lottery Winnings \$ _____ | |
| <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) | 9 |
| <input type="checkbox"/> | American Indian income | 9 |

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

Cheat Sheet Available

| | | |
|--------------------------|---|----|
| <input type="checkbox"/> | Alimony paid: \$ _____ / _____ x _____ = \$ _____ | 9 |
| <input type="checkbox"/> | Education Expense: Educator expenses (only if an Oregon School): \$ _____ | 10 |
| <input type="checkbox"/> | Education Expense: Student Loan Interest: \$ _____ / _____ x _____ = _____ | 10 |
| <input type="checkbox"/> | HSA contributions [code 003] : \$ _____ / _____ x _____ = _____ | 10 |
| <input type="checkbox"/> | SEHI (Only if it's paid by an OR based business) \$ _____ | 11 |
| <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] From Oregon Calculator \$ _____ (Federal column only) | 12 |
| <input type="checkbox"/> | Special Oregon Medical Subtraction(TP/spouse age 66+) [Code 351]TP \$ _____ Spouse \$ _____ | 13 |
| <input type="checkbox"/> | Oregon Lottery wins of ≤ \$600 on a single ticket/play. Total: \$ _____ [Code 322] | 15 |
| <input type="checkbox"/> | Social Security/ RailRoad Retirement tier 1 (automatic) | 5 |
| <input type="checkbox"/> | RailRoad 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] (New: NO ENTRY REQUIRED - automatic) \$ _____ | 15 |
| <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 |

| | | |
|--------------------------|---|-----------|
| <input type="checkbox"/> | ADDITIONS (See OR Pub 17 - Additions not typical for our taxpayers) | 15 |
| | DEDUCTIONS: 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! | 16 |
| <input type="checkbox"/> | Federal income tax liability (automatic)(See NR instructions for explanation of calculation and limit) | 16 |
| | MODIFICATIONS: | |
| <input type="checkbox"/> | Foreign tax credit [Code 603] (Amt of fed tax liability may limit FTC modification) \$_____ | 17 |
| <input type="checkbox"/> | Excess Gambling losses claimed as an itemized deduction [Code 604] Cheat sheet available \$_____ | 16 |
| <input type="checkbox"/> | Federal income tax refund [Code 601] \$_____ | 17 |
| | CREDITS: | |
| <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"/> | 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) | 20 |
| <input type="checkbox"/> | Oregon Surplus Credit (Kicker) - None for TY24 | 20 |
| <input type="checkbox"/> | Oregon Kids' Credit (automatic) | 20 |