

**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><u>INCOME</u></b>	
<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 \$ _____	7
<input type="checkbox"/> US Savings Bond & T-Bill Interest (automatic)	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). See Paid Leave Oregon Document	7
<input type="checkbox"/> Paid Leave Washington benefits	8
<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) C	7
> 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)	8
<input type="checkbox"/> American Indian income	8

**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 _____	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**

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 <u>Oregon</u> 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

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