

TY25 OREGON NON-RESIDENT CHECKLIST (Rev 1.16.2026)

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"

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	4
<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"/>	-Federally taxable amount: \$ _____	
<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	7
<input type="checkbox"/>	- (If OR Lottery wins, see Subtractions;if losses on Sch A, see Other Deductions) Cheat Sheet Available	
<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)	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

<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 <u>Oregon</u> 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) \$ _____	14
<input type="checkbox"/>	American Indian income [Code 300] \$ _____	14

<input type="checkbox"/>	<u>ADDITIONS (See OR Pub 17 - Additions not typical for our taxpayers)</u>	15
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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!	15
<input type="checkbox"/>	Federal income tax liability (automatic)(See NR instructions for explanation of calculation and limit)	17

OTHER DEDUCTIONS/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 (audit or amended return only) [Code 601] \$ _____	16
<input type="checkbox"/>	Qualified Overtime Deduction [Code 681] OT for Oregon wages \$ _____	18
<input type="checkbox"/>	Qualified Tip Deduction [Code 680] Oregon tips only: Employee \$ _____ + S/E \$ _____ = \$ _____	17
<input type="checkbox"/>	Passenger Vehicle Loan Interest Deduction (automatic) [Code 658] Total on fed return \$ _____	18

CREDITS:

<input type="checkbox"/>	Earned income tax credit (automatic)	18
<input type="checkbox"/>	- Eligible for Washington Working Family Tax Credit? Y or N	
<input type="checkbox"/>	Earned income tax credit – ITIN (automatic), [Code 898]	19
<input type="checkbox"/>	- Eligible for Washington Working Family Tax Credit? Y or N	
<input type="checkbox"/>	Exemption Credit (automatic) (none if federal AGI > \$100K (S or MFS)/\$200K all other filing statuses)	19
<input type="checkbox"/>	Political contribution credit [Code 816] TP: \$ _____ Spouse: \$ _____	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]	20
<input type="checkbox"/>	ABLE Acct. Contribution Credit [code 897] \$ _____ Max \$170 (\$340 MFJ)	20
<input type="checkbox"/>	Oregon Surplus Credit (Kicker): 9.863% of Oregon Taxes Before Credits on 2024 OR Return	20
<input type="checkbox"/>	Select one: (1) Kicker from DOR website \$ _____ or (2) .09863 x \$ _____ = _____	
<input type="checkbox"/>	Oregon Kids' Credit (automatic)	21