

Worksheet OR-FW, Oregon Personal Income Tax Federal Worksheet

2024

Form with fields for first name, last name, and social security number for both the individual and their spouse.

Form 1040 U.S. Individual Income Tax Return

Filing Status (check only one box)

- Single, Head of household, Married filing jointly, Married filing separately, Qualifying surviving spouse

If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box

At any time during 2024, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)?

Dependents

- Child tax credit, Credit for other dependents (repeated 4 times)

Table with 2 columns: Description (lines 1a-6b) and Amount (all .00)

6c. If you elect to use the lump-sum election method, check here

Table with 2 columns: Description (lines 7-14) and Amount (all .00)

15. Taxable income.....	15.	.00
16. Tax.....	16.	.00

1. Form(s) 8814 2. Form(s) 4972 3. Other

17. Amount from Schedule 2, line 3.....	17.	.00
18. Add lines 16 and 17.....	18.	.00
19. Child tax credit or credit for other dependents from Schedule 8812.....	19.	.00
20. Amount from Schedule 3, line 8.....	20.	.00
21. Add lines 19 and 20.....	21.	.00
22. Subtract line 21 from line 18.....	22.	.00
27. Earned income credit (EIC).....	27.	.00
29. American opportunity credit from Form 8863, line 8.....	29.	.00
30. Reserved for future use.....	30.	

PTIN

Form 1040-SR U.S. Tax Return of Seniors

Filing Status

- Single Married filing jointly Married filing separately
 Head of household Qualifying surviving spouse

If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box

At any time during 2024, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? Yes No

Dependents

- (4)a. Child tax credit (4)b. Credit for other dependents
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1a. Total amount from Form(s) W-2, box 1.....	1a.	.00
1b. Household employee wages not reported on Form(s) W-2.....	1b.	.00
1c. Tip income not reported on line 1a.....	1c.	.00
1d. Medicaid waiver payments not reported on Form(s) W-2.....	1d.	.00
1e. Taxable dependent care benefits from Form 2441, line 26.....	1e.	.00
1f. Employer-provided adoption benefits from Form 8839, line 29.....	1f.	.00
1g. Wages from Form 8919, line 6.....	1g.	.00
1h. Other earned income.....	1h.	.00
1i. Nontaxable combat pay election.....	1i.	.00
1z. Add lines 1a through 1h.....	1z.	.00
2a. Tax-exempt interest.....	2a.	.00
2b. Taxable interest.....	2b.	.00
3a. Qualified dividends.....	3a.	.00
3b. Ordinary dividends.....	3b.	.00
4b. IRA distributions—Taxable amount.....	4b.	.00
5b. Pensions and annuities—Taxable amount.....	5b.	.00
6a. Social security benefits.....	6a.	.00
6b. Social security benefits—Taxable amount.....	6b.	.00

6c. If you elect to use the lump-sum election method, check here

7. Capital gain or (loss).....	7.	.00
8. Additional income from Schedule 1, line 10.....	8.	.00
9. Total income.....	9.	.00
10. Adjustments to income from Schedule 1, line 26.....	10.	.00
11. Adjusted gross income.....	11.	.00
12. Standard deduction or itemized deductions.....	12.	.00
13. Qualified business income deduction.....	13.	.00
14. Add lines 12 and 13.....	14.	.00
15. Taxable income.....	15.	.00
16. Tax.....	16.	.00

1. Form(s) 8814 2. Form(s) 4972 3. Other

17. Amount from Schedule 2, line 3.....	17.	.00
18. Add lines 16 and 17.....	18.	.00
19. Child tax credit or credit for other dependents from Schedule 8812.....	19.	.00
20. Amount from Schedule 3, line 8.....	20.	.00
21. Add lines 19 and 20.....	21.	.00
22. Subtract line 21 from line 18.....	22.	.00
27. Earned income credit (EIC).....	27.	.00
29. American opportunity credit from Form 8863, line 8.....	29.	.00
30. Reserved for future use.....	30.	

PTIN

Schedule 1—Additional Income and Adjustments to Income

For 2024, enter the amount reported to you on Form(s)1099-K included in error or for personal items sold at a loss.....

1. Taxable refunds, credits, or offsets of state and local income taxes.....	1.	.00
2a. Alimony received.....	2a.	.00
2b. Date of original divorce or separation agreement _____		
3. Business income or loss.....	3.	.00
4. Other gains or (losses).....	4.	.00
5. Rental real estate, royalties, partnerships, S corporations, trusts, etc.....	5.	.00
6. Farm income or (loss).....	6.	.00
7. Unemployment compensation.....	7.	.00
8a. Net operating (loss).....	8a.	(.00)
8b. Gambling.....	8b.	.00
8c. Cancellation of debt.....	8c.	.00
8d. Foreign earned income exclusion from Form 2555.....	8d.	(.00)
8e. Income from Form 8853.....	8e.	.00
8f. Income from Form 8889.....	8f.	.00
8g. Alaska Permanent Fund dividends.....	8g.	.00
8h. Jury duty pay.....	8h.	.00
8i. Prizes and awards.....	8i.	.00
8j. Activity not engaged in for profit income.....	8j.	.00
8k. Stock options.....	8k.	.00
8l. Income from the rental of personal property.....	8l.	.00
8m. Olympic and Paralympic medals and USOC prize money.....	8m.	.00
8n. Section 951(a) inclusion.....	8n.	.00
8o. Section 951A(a) inclusion.....	8o.	.00
8p. Section 461(l) excess business loss adjustment.....	8p.	.00
8q. Taxable distributions from an ABL account.....	8q.	.00
8r. Scholarship and fellowship grants not reported on Form W-2.....	8r.	.00
8s. Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d.....	8s.	(.00)
8t. Pension or annuity from a nonqualified deferred compensation plan or nongovernmental section 457 plan.....	8t.	.00
8u. Wages earned while incarcerated.....	8u.	.00
8v. Digital assets received as ordinary income not reported elsewhere.....	8v.	.00

8z. Other income.....	8z.	.00
9. Total other income.....	9.	.00
10. Additional income.....	10.	.00
11. Educator expenses.....	11.	.00
12. Certain business expenses of reservists, performing artists, and fee-basis government officials.	12.	.00
13. Health savings account deduction.	13.	.00
14. Moving expenses for members of the Armed Forces.	14.	.00
15. Deductible part of self-employment tax.	15.	.00
16. Self-employed SEP, SIMPLE, and qualified plans.....	16.	.00
17. Self-employed health insurance deduction.....	17.	.00
18. Penalty on early withdrawal of savings	18.	.00
19a. Alimony paid.....	19a.	.00
19c. Date of original divorce or separation agreement _____		
20. IRA deduction.....	20.	.00
21. Student loan interest deduction	21.	.00
22. Reserved for future use	22.	
23. Archer MSA deduction	23.	.00
24a. Jury duty pay.....	24a.	.00
24b. Deductible expenses related to income.....	24b.	.00
24c. Nontaxable amount of the value of Olympic and Paralympic medals	24c.	.00
24d. Reforestation amortization and expenses.....	24d.	.00
24e. Repayment of supplemental unemployment benefits.....	24e.	.00
24f. Contributions to section 501(c)(18)(D) pension plans.....	24f.	.00
24g. Contributions by certain chaplains to section 403(b) plans	24g.	.00
24h. Attorney fees and court costs for actions involving certain unlawful discrimination claims	24h.	.00
24i. Attorney fees and court costs you paid	24i.	.00
24j. Housing deductions from Form 2555.....	24j.	.00
24k. Excess deductions of section 67(e) expenses from Schedule K-1	24k.	.00
24z. Other adjustments.....	24z.	.00
25. Total other adjustments.....	25.	.00
26. Adjustments to income.....	26.	.00

Schedule 2—Additional Taxes

1a. Excess advance premium tax credit repayment00	
1b. Repayment of new clean vehicle credit(s) transferred to a registered dealer00	
1c. Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer00	
1d. Recapture of net EPE from Form 4255, line 2a, column (l)00	
1e. Excessive payments (EP) from Form 4255. Check applicable box and enter amount.		
(i) <input type="checkbox"/> Line 1a, column (n)	(ii) <input type="checkbox"/> Line 1c, column (n)	
(iii) <input type="checkbox"/> Line 1d, column (n)	(iv) <input type="checkbox"/> Line 2a, column (n)	1e. .00
1f. 20% EP from Form 4255. Check applicable box and enter amount.		
(i) <input type="checkbox"/> Line 1a, column (o)	(ii) <input type="checkbox"/> Line 1c, column (o)	
(iii) <input type="checkbox"/> Line 1d, column (o)	(iv) <input type="checkbox"/> Line 2a, column (o)	1f. .00
1y. Other additions to tax.....	1y.	.00
1z. Add lines 1a through 1y.....	1z.	.00
2. Alternative minimum tax.....	2.	.00
3. Add lines 1z and 2.....	3.	.00
4. Self-employment tax.	4.	.00
5. Social security and Medicare tax on unreported tip income.....	5.	.00
6. Uncollected social security and Medicare tax on wages.....	6.	.00
7. Total additional social security and Medicare tax.....	7.	.00
8. Additional tax on IRAs or other tax-favored accounts	8.	.00

If not required, check here

9.	Household employment taxes.....	9.	.00
10.	Repayment of first-time homebuyer credit.....	10.	.00
11.	Additional Medicare Tax	11.	.00
12.	Net investment income tax.....	12.	.00
13.	Uncollected social security and Medicare or RRTA tax	13.	.00
14.	Interest on tax due on installment income	14.	.00
15.	Interest on the deferred tax on gain from certain installment sales	15.	.00
16.	Recapture of low-income housing credit	16.	.00
17a.	Recapture of other credits.....	17a.	.00
17b.	Recapture of federal mortgage subsidy	17b.	.00
17c.	Additional tax on HSA distributions	17c.	.00
17d.	Additional tax on an HSA because you didn't remain an eligible individual	17d.	.00
17e.	Additional tax on Archer MSA distributions	17e.	.00
17f.	Additional tax on Medicare Advantage MSA distributions.....	17f.	.00
17g.	Recapture of charitable contribution deduction.....	17g.	.00
17h.	Income you received from a nonqualified deferred compensation plan	17h.	.00
17i.	Compensation you received from a nonqualified deferred compensation plan.....	17i.	.00
17j.	Section 72(m)(5) excess benefits tax.....	17j.	.00
17k.	Golden parachute payments.....	17k.	.00
17l.	Tax on accumulation distribution of trusts	17l.	.00
17m.	Excise tax on insider stock compensation.....	17m.	.00
17n.	Look-back interest under section 167(g) or 460(b)	17n.	.00
17o.	Tax on non-effectively connected income.....	17o.	.00
17p.	Any interest from Form 8621, line 16f	17p.	.00
17q.	Any interest from Form 8621, line 24	17q.	.00
17z.	Any other taxes.....	17z.	.00
18.	Total additional taxes.....	18.	.00
19.	Recapture of net EPE from Form 4255, line 1d, column(l)	19.	.00
20.	Section 965 net tax liability installment from Form 965-A.....	20.	.00
21.	Total other taxes.....	21.	.00

Schedule 3—Additional Credits and Payments

1.	Foreign tax credit.....	1.	.00
2.	Credit for child and dependent care expenses from Form 2441, line 11.....	2.	.00
3.	Education credits from Form 8863, line 19.....	3.	.00
4.	Retirement savings contributions credit	4.	.00
5a.	Residential clean energy credit from Form 5695, line 15	5a.	.00
5b.	Energy efficient home improvement credit from Form 5695, line 32.....	5b.	.00
6a.	General business credit.....	6a.	.00
6b.	Credit for prior year minimum tax.....	6b.	.00
6c.	Adoption credit	6c.	.00
6d.	Credit for the elderly or disabled	6d.	.00
6e.	Reserved for future use	6e.	.00
6f.	Clean vehicle credit	6f.	.00
6g.	Mortgage interest credit	6g.	.00
6h.	District of Columbia first-time homebuyer credit	6h.	.00
6i.	Qualified electric vehicle credit.....	6i.	.00
6j.	Alternative fuel vehicle refueling property credit	6j.	.00
6k.	Credit to holders of tax credit bonds.....	6k.	.00
6l.	Amount on Form 8978, line 14	6l.	.00
6m.	Credit for previously owned clean vehicles	6m.	.00
6z.	Other nonrefundable credits.....	6z.	.00
7.	Total other nonrefundable credits.....	7.	.00
8.	Add lines 1 through 4, 5a, 5b, and 7	8.	.00
9.	Net premium tax credit.....	9.	.00
10.	Amount paid with request for extension to file.....	10.	.00
11.	Excess social security and tier 1 RRTA tax withheld.....	11.	.00

12. Credit for federal tax on fuels	12.	.00
13a. Form 2439	13a.	.00
13b. Section 1341 credit for repayment of amounts included in income from earlier years	13b.	.00
13c. Net elective payment election amount from Form 3800, Part III, line 6, column (j).....	13c.	.00
13d. Deferred amount of net 965 tax liability	13d.	.00
13z. Other refundable credits.....	13z.	.00
14. Total other payments or refundable credits.....	14.	.00
15. Add lines 9 through 12 and 14	15.	.00

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