

## Kicker worksheet

### Taxpayer

#### Part A—Total personal income tax liability and kicker.

- |   |    |       |
|---|----|-------|
| 1. Tax before credits (see Table 8).  | 1. | _____ |
| 2. Credit for income taxes paid to another state using code 802 or 815 (see Table 8). | 2. | _____ |
| 3. Line 1 minus line 2. This is your total personal income tax liability for 2022.    | 3. | _____ |
| 4. Line 3 times 0.4428. Round to the nearest dollar. This is your kicker.             | 4. | ===== |

#### Part B – Prorated kicker.

See Table 7. Complete lines 5 through 8 **only** if you filed a joint return in 2022 and your 2023 filing status is non-joint or joint but with a different spouse. Before you start, determine your share of 2022 federal AGI.\*

- |  |    |       |
|--|----|-------|
| 5. Federal AGI for 2022. Form OR-40, line 7; Form OR-40-N or OR-40-P line 29F. | 5. | _____ |
| 6. Your share of federal AGI for 2022.   | 6. | _____ |
| 7. Line 6 divided by line 5. Round to two decimal places.                      | 7. | _____ |
| 8. Line 4 times line 7. This is your prorated kicker.                          | 8. | ===== |

#### Part C – Combined kicker.

Complete Part C only if you're filing a joint return for 2023 **and** you and your spouse didn't file a joint return together for 2022.

- |  |     |       |
|--|-----|-------|
| 9. Kicker amount from your worksheet, line 4 (or line 8 if you completed Part B).            | 9.  | _____ |
| 10. Your spouse's kicker from their worksheet, line 4 (or line 8, if they completed Part B). | 10. | _____ |
| 11. Line 9 plus line 10. This is your combined kicker.                                       | 11. | ===== |

## Kicker worksheet

### Spouse

#### Part A—Total personal income tax liability and kicker.

- |   |    |       |
|---|----|-------|
| 1. Tax before credits (see Table 8).  | 1. | _____ |
| 2. Credit for income taxes paid to another state using code 802 or 815 (see Table 8). | 2. | _____ |
| 3. Line 1 minus line 2. This is your total personal income tax liability for 2022.    | 3. | _____ |
| 4. Line 3 times 0.4428. Round to the nearest dollar. This is your kicker.             | 4. | ===== |

#### Part B – Prorated kicker.

See Table 7. Complete lines 5 through 8 **only** if you filed a joint return in 2022 and your 2023 filing status is non-joint or joint but with a different spouse. Before you start, determine your share of 2022 federal AGI.\*

- |  |    |       |
|--|----|-------|
| 5. Federal AGI for 2022. Form OR-40, line 7; Form OR-40-N or OR-40-P line 29F. | 5. | _____ |
| 6. Your share of federal AGI for 2022.   | 6. | _____ |
| 7. Line 6 divided by line 5. Round to two decimal places.                      | 7. | _____ |
| 8. Line 4 times line 7. This is your prorated kicker.                          | 8. | ===== |