

2022 Form OR-40-N

Oregon Individual Income Tax Return for Nonresidents

Oregon Department of Revenue

Page 1 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Fiscal year ending date (MM/DD/YYYY)

/ /

Extension filed

Form OR-24

Amended return.

If amending for an NOL tax year (YYYY)
NOL, tax year the
NOL was generated:

Form OR-243

Federal Form 8379

Calculated with "as if" federal return

Federal Form 8886

Short-year tax election

Disaster relief

Employment exception

Military

Space for 2-D barcode—do not write in box below

First name

Initial

Date of birth (MM/DD/YYYY)

/ /

Last name

Social Security number (SSN)

- -

First time using this SSN (see instructions)

Applied for ITIN

Deceased

Spouse first name

Initial

Spouse date of birth (MM/DD/YYYY)

/ /

Spouse last name

Spouse SSN

- -

First time using this SSN (see instructions)

Applied for ITIN

Deceased

Current address

City

State

ZIP code

-

Country

Phone

- -

Filing Status (check only one box)

1. Single 2. Married filing jointly 3. Married filing separately (enter spouse's information **above**)
4. Head of household (with qualifying dependent) 5. Qualifying surviving spouse



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Last name

SSN

[Grid for last name]

[Grid for SSN]

Note: Reprint page 1 if you make changes to this page.

Exemptions

6a. Credits for yourself.....6a.

Check boxes that apply: [] Regular [] Severely disabled [] Someone else can claim you as a dependent

6b. Credits for your spouse6b.

Check boxes that apply: [] Regular [] Severely disabled [] Someone else can claim you as a dependent

Dependents. List your dependents in order from youngest to oldest.

Dependent 1: First name [Grid] Initial [] Dependent 1: Last name [Grid]

Dependent 1: Date of birth (MM/DD/YYYY) [Grid] / [Grid] / [Grid] Dependent 1: SSN [Grid]-[Grid]-[Grid] Code * [] [] Dependent 1: Check if child has a qualifying disability

Dependent 2: First name [Grid] Initial [] Dependent 2: Last name [Grid]

Dependent 2: Date of birth (MM/DD/YYYY) [Grid] / [Grid] / [Grid] Dependent 2: SSN [Grid]-[Grid]-[Grid] Code * [] [] Dependent 2: Check if child has a qualifying disability

Dependent 3: First name [Grid] Initial [] Dependent 3: Last name [Grid]

Dependent 3: Date of birth (MM/DD/YYYY) [Grid] / [Grid] / [Grid] Dependent 3: SSN [Grid]-[Grid]-[Grid] Code * [] [] Dependent 3: Check if child has a qualifying disability

*Dependent relationship code (see instructions).

6c. Total number of dependents6c.

6d. Total number of dependent children with a qualifying disability (see instructions).....6d.

6e. Total exemptions. Add lines 6a through 6d..... Total 6e.



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Last name

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Income

Federal column (F)

Oregon column (S)

7. Wages, salaries, and other pay for work from federal Form 1040 or 1040-SR, line 1z. Include all Forms W-2.

7F. [][][] , [][][] , [][][] . [][] [][]

7S. [][][] , [][][] , [][][] . [][] [][]

8. Interest income from Form 1040 or 1040-SR, line 2b.

8F. [][][] , [][][] , [][][] . [][] [][]

8S. [][][] , [][][] , [][][] . [][] [][]

9. Dividend income from Form 1040 or 1040-SR, line 3b.

9F. [][][] , [][][] , [][][] . [][] [][]

9S. [][][] , [][][] , [][][] . [][] [][]

10. State and local income tax refunds from federal Schedule 1, line 1.

10F. [][][] , [][][] , [][][] . [][] [][]

10S. [][][] , [][][] , [][][] . [][] [][]

11. Alimony received from federal Schedule 1, line 2a.

11F. [][][] , [][][] , [][][] . [][] [][]

11S. [][][] , [][][] , [][][] . [][] [][]

12. Business income or loss from federal Schedule 1, line 3.

12F. [][][] , [][][] , [][][] . [][] [][]

12S. [][][] , [][][] , [][][] . [][] [][]

13. Capital gain or loss from Form 1040 or 1040-SR, line 7.

13F. [][][] , [][][] , [][][] . [][] [][]

13S. [][][] , [][][] , [][][] . [][] [][]

14. Other gains or losses from federal Schedule 1, line 4.

14F. [][][] , [][][] , [][][] . [][] [][]

14S. [][][] , [][][] , [][][] . [][] [][]

15. IRA distributions from Form 1040 or 1040-SR, line 4b.

15F. [][][] , [][][] , [][][] . [][] [][]

15S. [][][] , [][][] , [][][] . [][] [][]



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Federal column (F)

Oregon column (S)

16. Pensions and annuities from Form 1040 or 1040-SR, line 5b.

16F. [][][] , [][][] , [][][] . 0 0

16S. [][][] , [][][] , [][][] . 0 0

17. Schedule E income or loss from federal Schedule 1, line 5.

17F. [][][] , [][][] , [][][] . 0 0

17S. [][][] , [][][] , [][][] . 0 0

18. Farm income or loss from federal Schedule 1, line 6.

18F. [][][] , [][][] , [][][] . 0 0

18S. [][][] , [][][] , [][][] . 0 0

19. Social Security benefits from Form 1040 or 1040-SR, line 6b; and unemployment and other income from federal Schedule 1, lines 7 and 9.

19F. [][][] , [][][] , [][][] . 0 0

19S. [][][] , [][][] , [][][] . 0 0

20. Total income. Add lines 7 through 19.

20F. [][][] , [][][] , [][][] . 0 0

20S. [][][] , [][][] , [][][] . 0 0

Adjustments

21. IRA or SEP and SIMPLE contributions, from federal Schedule 1, lines 16 and 20.

21F. [][][] , [][][] , [][][] . 0 0

21S. [][][] , [][][] , [][][] . 0 0

22. Education deductions from federal Schedule 1, lines 11 and 21.

22F. [][][] , [][][] , [][][] . 0 0

22S. [][][] , [][][] , [][][] . 0 0

23. Moving expenses from federal Schedule 1, line 14.

23F. [][][] , [][][] , [][][] . 0 0

23S. [][][] , [][][] , [][][] . 0 0



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Federal column (F)

Oregon column (S)

24. Deduction for self-employment tax from federal Schedule 1, line 15.

24F. Grid for federal column entry

24S. Grid for Oregon column entry

25. Self-employed health insurance deduction from federal Schedule 1, line 17.

25F. Grid for federal column entry

25S. Grid for Oregon column entry

26. Alimony paid from federal Schedule 1, line 19a.

26F. Grid for federal column entry

26S. Grid for Oregon column entry

27. Total adjustments from Schedule OR-ASC-NP, line A7 for the federal column and line A8 for the Oregon column.

27F. Grid for federal column entry

27S. Grid for Oregon column entry

28. Total adjustments. Add lines 21 through 27.

28F. Grid for federal column entry

28S. Grid for Oregon column entry

29. Income after adjustments. Line 20 minus line 28.

29F. Grid for federal column entry

29S. Grid for Oregon column entry

Additions

30. Total additions from Schedule OR-ASC-NP, line B7 for the federal column and line B8 for the Oregon column.

30F. Grid for federal column entry

30S. Grid for Oregon column entry

31. Income after additions. Add lines 29 and 30.

31F. Grid for federal column entry

31S. Grid for Oregon column entry



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Deductions and modifications (continued)

Form for Deductions and modifications (lines 43-45)

Oregon tax

Form for Oregon tax (lines 46-48)

Standard and carryforward credits

Form for Standard and carryforward credits (lines 49-55)



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Standard and carryforward credits (continued)

56. Tax including tax recaptures. Line 54 plus line 55

Input fields for line 56: [][] / [][] / [][] . 0 0

Payments and refundable credits

57. Oregon income tax withheld. Include a copy of your Forms W-2 and 1099

Input fields for line 57: [][] / [][] / [][] . 0 0

58. Amount applied from your prior year's tax refund

Input fields for line 58: [][] / [][] / [][] . 0 0

59. Estimated tax payments for 2022. Include all payments you made prior to the filing date of this return, including real estate transactions. Do not include the amount you already reported on line 58

Input fields for line 59: [][] / [][] / [][] . 0 0

60. Tax payments from a pass-through entity

Input fields for line 60: [][] / [][] / [][] . 0 0

61. Earned income credit (see instructions)

Input fields for line 61: [][] / [][] / [][] . 0 0

Reserved

63. Total refundable credits from Schedule OR-ASC-NP, line H7

Input fields for line 63: [][] / [][] / [][] . 0 0

64. Total payments and refundable credits. Add lines 57 through 63

Input fields for line 64: [][] / [][] / [][] . 0 0

Tax to pay or refund

65. Overpayment of tax. If line 56 is less than line 64, you overpaid. Line 64 minus line 56

Input fields for line 65: [][] / [][] / [][] . 0 0

66. Net tax. If line 56 is more than line 64, you have tax to pay. Line 56 minus line 64

Input fields for line 66: [][] / [][] / [][] . 0 0

67. Penalty and interest for filing or paying late (see instructions)

Input fields for line 67: [][] / [][] / [][] . 0 0



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Last name

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Grid for SSN

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68. Interest on underpayment of estimated tax. Include Form OR-10 68.

Grid for line 68 amount

Exception number from Form OR-10, line 1: 68a.

Check box if you annualized: 68b.

69. Total penalty and interest due. Add lines 67 and 68..... 69.

Grid for line 69 amount

70. Net tax including penalty and interest.

Line 66 plus line 69 This is the amount you owe. 70.

Grid for line 70 amount

71. Overpayment less penalty and interest.

Line 65 minus line 69 This is your refund. 71.

Grid for line 71 amount

72. Estimated tax. Fill in the portion of line 71 you want applied to your open estimated tax account 72.

Grid for line 72 amount

73. Charitable checkoff donations from Schedule OR-DONATE, line 30 73.

Grid for line 73 amount

74. Oregon 529 college savings plan deposits from Schedule OR-529, line 5 74.

Grid for line 74 amount

75. Total. Add lines 72 through 74. The total can't be more than your refund on line 71..... 75.

Grid for line 75 amount

76. Net refund. Line 71 minus line 75 This is your net refund. 76.

Grid for line 76 amount

Direct deposit

77. For direct deposit of your refund, see instructions. Check the box if the final deposit destination is outside the United States:

Type of account:

Checking or

Savings

Account information:

Routing number

Grid for routing number

Account number

Grid for account number

Reserved



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Last name

[Grid for last name]

SSN

[Grid for SSN]

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Sign here. Under penalty of false swearing, I declare that the information in this return and any attachments is true, correct, and complete.

Your signature

X [Signature line]

Date (MM/DD/YYYY)

[Grid for date]

Spouse signature

X [Signature line]

Date (MM/DD/YYYY)

[Grid for date]

Signature of preparer other than taxpayer

X [Signature line]

Date (MM/DD/YYYY)

[Grid for date]

Preparer phone

[Grid for phone]

Preparer license number

[Grid for license number]

Preparer first name

[Grid for first name]

Initial

[Grid for initial]

Preparer last name

[Grid for last name]

Preparer address

[Grid for address]

City

[Grid for city]

State

[Grid for state]

ZIP code

[Grid for ZIP code]

Signing this return does not grant your preparer the right to represent you or make decisions on your behalf. For more information, see the instructions for the Tax Information Authorization and Power of Attorney for Representation form on our website.

Important: Include a copy of your federal Form 1040, 1040-SR, 1040-X, or 1040-NR. We may adjust your return without it.

Pay the amount due (shown on line 70)

- Online: www.oregon.gov/dor.
By mail: Payable to the Oregon Department of Revenue. Write "2022 Oregon Form OR-40-N" and the last four digits of your SSN or ITIN on your check or money order.

Mail your return

- Non-2-D barcode. If the large 2-D barcode box on the first page of this form is blank:
- Mail tax-due returns to: Oregon Department of Revenue, PO Box 14555, Salem OR 97309-0940.
- Mail refund and no-tax-due returns to: Oregon Department of Revenue, PO Box 14700, Salem OR 97309-0930.
2-D barcode. If the large 2-D barcode box on the first page of this form is filled in:
- Mail tax-due returns to: Oregon Department of Revenue, PO Box 14720, Salem OR 97309-0463.
- Mail refund and no-tax-due returns to: Oregon Department of Revenue, PO Box 14710, Salem OR 97309-0460.



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Amended statement. Complete this section only if you're amending your 2022 return or filing with a new SSN.

If filing an amended return, use this space to explain what you're changing. Include the return line numbers and the reason for each change. If your filing status has changed, explain why. Include all supporting forms and schedules when you file your amended return, even if you haven't changed anything on them.

If filing with a new SSN, enter your former identification number.

Large empty text area for amended statement