

2016 Form OR-40-N



Office use only

Oregon Individual Income Tax Return for Nonresidents

Submit original form—do not submit photocopy

Fiscal year ending: / /

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

- Amended return. If amending for an NOL, tax year the NOL was generated:
Calculated using "as if" federal return.
Short year tax election. Military.
Extension filed. Employment exception.
Form OR-24.

First name and initial, Last name, Social Security no. (SSN), Date of birth (mm/dd/yyyy)
Spouse's first name and initial, Spouse's last name, Spouse's SSN, Spouse's date of birth
Current mailing 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 person).
5 Qualifying widow(er) with dependent child.

- Exemptions
6a Credits for yourself: Regular; Severely disabled 6a Total
6b Credits for spouse: Regular; Severely disabled 6b
Check box if someone else can claim you as a dependent.
Check box if someone else can claim your spouse as a dependent.

Dependents. List your dependents in order from youngest to oldest. If more than four, check this box and include Schedule OR-ADD-DEP with your return.

Table with columns: First name, Last name, Code*, Dependent's SSN, Dependent's date of birth (mm/dd/yyyy), Check if child with qualifying disability

*Dependent relationship code—Please see instructions to determine the appropriate code.

6c Total number of dependents 6c
6d Total number of dependent children with a qualifying disability (see instructions) 6d
6e Total exemptions. Add 6a through 6d Total 6e

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Name	SSN
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Income

	Federal column (F)		Oregon column (S)
7 Wages, salaries, and other pay for work. Include all Forms W-2	7F .00	7S	.00
8 Taxable interest income from federal Form 1040, line 8a.....	8F .00	8S	.00
9 Dividend income from federal Form 1040, line 9a.....	9F .00	9S	.00
10 State and local income tax refunds from federal Form 1040, line 10.....	10F .00	10S	.00
11 Alimony received from federal Form 1040, line 11	11F .00	11S	.00
12 Business income or loss from federal Form 1040, line 12	12F .00	12S	.00
13 Capital gain or loss from federal Form 1040, line 13.....	13F .00	13S	.00
14 Other gains or losses from federal Form 1040, line 14	14F .00	14S	.00
15 IRA distributions from federal Form 1040, line 15b	15F .00	15S	.00
16 Pensions and annuities from federal Form 1040, line 16b	16F .00	16S	.00
17 Schedule E income from federal Form 1040, line 17	17F .00	17S	.00
18 Farm income or loss from federal Form 1040, line 18.....	18F .00	18S	.00
19 Unemployment and other income from federal Form 1040, lines 19 through 21	19F .00	19S	.00
20 Total income. Add lines 7 through 19.....	20F .00	20S	.00

Adjustments

21 IRA or SEP and SIMPLE contributions, federal Form 1040, lines 28 and 32	21F .00	21S	.00
22 Education deductions from federal Form 1040, lines 23, 33, and 34	22F .00	22S	.00
23 Moving expenses from federal Form 1040, line 26	23F .00	23S	.00
24 Deduction for self-employment tax from federal Form 1040, line 27.....	24F .00	24S	.00
25 Self-employed health insurance deduction from federal Form 1040, line 29.....	25F .00	25S	.00
26 Alimony paid from federal Form 1040, line 31a.....	26F .00	26S	.00
27 Total adjustments from Schedule OR-ASC-NP, section 1.....	27F .00	27S	.00
28 Total adjustments. Add lines 21 through 27	28F .00	28S	.00
29 Income after adjustments. Line 20 minus line 28.....	29F .00	29S	.00

Additions

30 Total additions from Schedule OR-ASC-NP, section 2.....	30F .00	30S	.00
31 Income after additions. Add lines 29 and 30.....	31F .00	31S	.00

Subtractions

32 Social Security and tier 1 Railroad Retirement Board benefits included on line 19F	32F .00		
33 Total subtractions from Schedule OR-ASC-NP, section 3.....	33F .00	33S	.00
34 Income after subtractions. Line 31 minus lines 32 and 33.....	34F .00	34S	.00
35 Oregon percentage. Line 34S ÷ line 34F (not more than 100.0%).....			_____%

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Deductions and modifications

36	Amount from line 34S.....	36	.00
37	Itemized deductions from federal Schedule A, line 29. If you are not itemizing your deductions, skip lines 37 through 39	37	.00
38	State income tax claimed as itemized deduction	38	.00
39	Net Oregon itemized deductions. Line 37 minus line 38.....	39	.00
40	Standard deduction	40	.00
40a You were: <input type="checkbox"/> 65 or older; <input type="checkbox"/> Blind. Your spouse was: <input type="checkbox"/> 65 or older; <input type="checkbox"/> Blind.			
41	Enter the larger of line 39 or line 40. If you skipped line 39, enter the amount from line 40.....	41	.00
42	2016 federal tax liability (\$0-\$6,500; see instructions for the correct amount).....	42	.00
43	Total modifications from Schedule OR-ASC-NP, section 4	43	.00
44	Deductions and modifications multiplied by the Oregon percentage.....	44	.00
45	Charitable art donation.....	45	.00
46	Total deductions and modifications. Add lines 44 and 45	46	.00
47	Taxable income. Line 36 minus line 46. If line 46 is more than line 36, enter -0-.....	47	.00

Oregon tax

48	Tax. See instructions. Enter tax on line 48. Check if tax is calculated using:	48	.00
48a <input type="checkbox"/> Form OR-FIA-40-N; 48b <input type="checkbox"/> Worksheet OR-FCG; 48c <input type="checkbox"/> Schedule OR-PTE-NR.			
49	Interest on certain installment sales	49	.00
50	Total tax before credits. Add lines 48 and 49	50	.00

Standard and carryforward credits

51	Exemption credit. See instructions.....	51	.00
52	Total standard credits from Schedule OR-ASC-NP, section 5	52	.00
53	Total standard credits. Add lines 51 and 52	53	.00
54	Tax minus standard credits. Line 50 minus line 53. If line 53 is more than line 50, enter -0-.....	54	.00
55	Total carryforward credits claimed this year from Schedule OR-ASC-NP, section 6. Line 55 can't be more than line 54 (see Schedule OR-ASC-NP instructions).....	55	.00
56	Tax after standard and carryforward credits. Line 54 minus line 55.....	56	.00

Payments and refundable credits

57	Oregon income tax withheld. Include a copy of Form(s) W-2 and 1099	57	.00
58	Amount applied from your prior year's tax refund.....	58	.00
59	Estimated tax payments for 2016. Include all payments made prior to the filing date of this return, including real estate transactions. Do not include the amount already reported on line 58.....	59	.00
60	Tax payments from a pass-through entity.....	60	.00
61	Earned income credit. See instructions	61	.00
62	Total refundable credits from Schedule OR-ASC-NP, section 7.....	62	.00
63	Total payments and refundable credits. Add lines 57 through 62.....	63	.00

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Tax to pay or refund

64	Overpayment of tax. If line 56 is less than line 63, you overpaid. Line 63 minus line 56.....	64	.00
65	Net tax. If line 56 is more than line 63, you have tax to pay. Line 56 minus line 63.....	65	.00
66	Penalty and interest for filing or paying late. See instructions	66	.00
67	Interest on underpayment of estimated tax. Include Form OR-10	67	.00

Exception number from Form OR-10, line 1: 67a Check box if you annualized: 67b

68	Total penalty and interest due. Add lines 66 and 67	68	.00
69	Net tax including penalty and interest. Line 65 plus line 68..... This is the amount you owe	69	.00
70	Overpayment less penalty and interest. Line 64 minus line 68..... This is your refund	70	.00
71	Estimated tax. Fill in the part of line 70 you want applied to your estimated tax	71	.00
72	Total charitable checkoff donations from Schedule OR-DONATE, line 30	72	.00
73	Total Oregon 529 College Savings Plan deposits from Schedule OR-529. See instructions.....	73	.00
74	Total. Add lines 71 through 73. Total can't be more than your refund on line 70	74	.00
75	Line 70 minus line 74. This is your net refund	Net refund 75	.00

Direct deposit

76 For direct deposit of your refund, see instructions. Check the box if this refund will go to an account outside the United States:

Type of account: Checking; or Savings.

Preparer license number, if professionally prepared

Routing number:

Account number:

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

Your signature	Date		
X	/ /		
Spouse's signature (if filing jointly, both must sign)	Date		
X	/ /		
Signature of preparer other than taxpayer	Preparer phone		
X	() -		
Preparer address	City	State	ZIP code

Important: Include a copy of your federal Form 1040, 1040A, 1040EZ, 1040X, 1040NR, or 1040NR-EZ. Without this information, we may adjust your return.

Make your payment (if you have an amount due on line 69)

- **Online payments:** You may make payments online at www.oregon.gov/dor.
- **Mailing your payment:** Make your check or money order payable to the **Oregon Department of Revenue**. Write your daytime phone number, SSN or ITIN, and "2016 Oregon Form OR-40-N" on your check or money order. Include your payment, along with the Form OR-40-V payment voucher, with this return.

Send in your return

- **Non-2-D barcode.** If the 2-D barcode area on the front of this return 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 2-D barcode area on the front of this return 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.

