

2017 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), Spouse's first name and initial, Spouse's last name, Spouse's SSN, Current mailing address, Date of birth, Spouse's date of birth, 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 widow(er) with dependent child.

- Exemptions
6a. Credits for yourself: Regular, Severely disabled Total
6b. Credits for spouse: Regular, Severely disabled Total

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

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0054170102000

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, Social Security benefits, 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%)..... 35.	.		%

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Name SSN

Deductions and modifications

36. Amount from line 34S... 36. .00
37. Itemized deductions from federal Schedule A, line 29... 37. .00
38. State income tax claimed as itemized deduction... 38. .00
39. Net Oregon itemized deductions... 39. .00
40. Standard deduction... 40. .00
You were: 40a. 65 or older 40b. Blind Your spouse was: 40c. 65 or older 40d. Blind
41. Enter the larger of line 39 or line 40... 41. .00
42. 2017 federal tax liability... 42. .00
43. Total modifications from Schedule OR-ASC-NP... 43. .00
44. Deductions and modifications multiplied by the Oregon percentage... 44. .00
45. Charitable art donation... 45. .00
46. Total deductions and modifications... 46. .00
47. Taxable income... 47. .00

Oregon tax

48. Tax... 48. .00
48a. Form OR-FIA-40-N 48b. Worksheet OR-FCG 48c. Schedule OR-PTE-NR
49. Interest on certain installment sales... 49. .00
50. Total tax before credits... 50. .00

Standard and carryforward credits

51. Exemption credit... 51. .00
52. Total standard credits from Schedule OR-ASC-NP... 52. .00
53. Total standard credits... 53. .00
54. Tax minus standard credits... 54. .00
55. Total carryforward credits... 55. .00
56. Tax after standard and carryforward credits... 56. .00

Payments and refundable credits

57. Oregon income tax withheld... 57. .00
58. Amount applied from your prior year's tax refund... 58. .00
59. Estimated tax payments for 2017... 59. .00
60. Tax payments from a pass-through entity... 60. .00
61. Earned income credit... 61. .00
62. Oregon surplus credit (kicker)... 62. .00
63. Total refundable credits... 63. .00
64. Total payments and refundable credits... 64. .00

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Name	SSN
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Tax to pay or refund

65. Overpayment of tax. If line 56 is less than line 64, you overpaid. Line 64 minus line 56.....	65.	.00
66. Net tax. If line 56 is more than line 64, you have tax to pay. Line 56 minus line 64.....	66.	.00
67. Penalty and interest for filing or paying late. See instructions	67.	.00
68. Interest on underpayment of estimated tax. Include Form OR-10	68.	.00

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.	.00
70. Net tax including penalty and interest. Line 66 plus line 69..... This is the amount you owe	70.	.00
71. Overpayment less penalty and interest. Line 65 minus line 69..... This is your refund	71.	.00
72. Estimated tax. Fill in the part of line 71 you want applied to your estimated tax	72.	.00
73. Total charitable checkoff donations from Schedule OR-DONATE, line 30	73.	.00
74. Total Oregon 529 College Savings Plan deposits from Schedule OR-529. See instructions.....	74.	.00
75. Total. Add lines 72 through 74. Total can't be more than your refund on line 71	75.	.00
76. Line 71 minus line 75. This is your net refund Net refund	76.	.00

Direct deposit

77. 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

Routing number:

Account number:

Surplus credit donation

78. Oregon surplus credit (kicker) donation. If you elect to donate your kicker to the State School Fund, check the box: 78a.

Write the amount from line 7 of the surplus credit worksheet here. **This election is irrevocable**..... 78b. .00

