

**2015 Form 40P  
Oregon  
Individual Income Tax Return  
for Part-year Residents**



Tax year ending: ●  Oregon resident (mm/dd/yyyy)  
**From:**  **To:**

For office use only

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**F**

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

First name and initial	Last name <input type="checkbox"/> Deceased	Social Security number (SSN) <input type="checkbox"/> Applied for	Date of birth (mm/dd/yyyy)
Spouse's first name and initial	Spouse's last name <input type="checkbox"/> Deceased	Spouse's SSN <input type="checkbox"/> Applied for	Spouse's date of birth (mm/dd/yyyy)

Current mailing address

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City  State  ZIP code

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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

Check box if someone else can claim you as a dependent.

6b Credits for spouse:  Regular;  Severely disabled ..... 6b

Check box if someone else can claim your spouse as a dependent.

**Dependents.** List your dependents.

● First name	● Last name	● Dependent's relationship code	● Dependent's SSN	● Dependent's date of birth (mm/dd/yyyy)	● Check if child with qualifying disability
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>

6c Total number of dependents ..... ● 6c

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

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

**Don't forget!**

Include a copy of your federal Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ or we may adjust your return.

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### Federal column (F)

### Oregon column (S)

**Income**

	7 Wages, salaries, and other pay for work. <b>Include all Forms W-2</b> .....	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 Pension 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, line 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-N/P, 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-N/P, 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	●		●33S	.00
	33 Other subtractions from Schedule OR-ASC-N/P, section 3. ●33F	●33F	.00	●		●33S	.00
	34 Income after subtractions. Line 31 minus lines 32 and 33... ●34F	●34F	.00	●		●34S	.00
	35 <b>Oregon percentage.</b> Line 34S ÷ line 34F (not more than 100.0%) .....	● 35	_____ %	●			

**Deductions and modifications**

	36 Amount from line 34F .....	● 36	.00	●		● 36	.00
	37 Itemized deductions from federal Schedule A, line 29.....	● 37	.00	●		● 37	.00
	38 State income tax claimed as itemized deduction .....	● 38	.00	●		● 38	.00
	39 Net Oregon itemized deductions. Line 37 minus line 38.....	● 39	.00	●		● 39	.00
	40 Standard deduction.....	● 40	.00	●		● 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 .....	● 41	.00	●		● 41	.00
	42 2015 federal tax liability ( <b>\$0-\$6,450; see instructions</b> for the correct amount) .....	● 42	.00	●		● 42	.00
	43 Total modifications from Schedule OR-ASC-N/P, section 4.....	● 43	.00	●		● 43	.00
	44 Add lines 41, 42, and 43 .....	● 44	.00	●		● 44	.00
	45 Taxable income. Line 36 minus line 44. If line 44 is more than line 36, enter -0-.....	● 45	.00	●		● 45	.00

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	46 Taxable income from line 45.....	● 46		.00
<b>Oregon tax</b>	47 <b>Tax.</b> See instructions. Enter tax on line 47. Check if tax is from:.....	● 47		.00
	● 47a <input type="checkbox"/> Form FIA-40P; ● 47b <input type="checkbox"/> Worksheet FCG; ● 47c <input type="checkbox"/> Schedule OR-PTE-PY.			
	48 <b>Oregon income tax.</b> Line 47 multiplied by the <b>Oregon percentage</b> from line 35 .....	● 48		.00
	49 Interest on certain installment sales .....	● 49		.00
	50 Total tax before credits. Add lines 48 and 49.....	● 50		.00

<b>Nonrefundable credits</b>	51 <b>Exemption credit.</b> See instructions .....	● 51		.00
	52 Total standard credits from Schedule OR-ASC-N/P, section 5 .....	● 52		.00
	53 Total carryforward credits from Schedule OR-ASC-N/P, section 6.....	● 53		.00
	54 Line 50 minus lines 51, 52, and 53. If less than zero, enter -0- .....	● 54		.00

<b>Payments and refundable credits</b>	55 Oregon income tax withheld from income. <b>Include Forms W-2 and 1099</b> .....	● 55		.00
	56 Amount applied from your prior year's tax refund.....	● 56		.00
	57 Estimated tax payments for 2015. 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 56 ...	● 57		.00
	58 Tax payments from a pass-through entity.....	● 58		.00
	59 Oregon surplus credit (kicker). Enter your kicker amount; see instructions. <b>If you elect to donate your kicker to the State School Fund, enter -0- and see line 75.</b> .....	● 59		.00
	60 Total refundable credits from Schedule OR-ASC-N/P, section 7 .....	● 60		.00
	61 Total payments and refundable credits. Add lines 55 through 60.....	● 61		.00

<b>Tax to pay or refund</b>	62 <b>Overpayment of tax.</b> If line 54 is <b>less</b> than line 61, you overpaid. Line 61 minus line 54 .....	● 62		.00
	63 <b>Net tax.</b> If line 54 is <b>more</b> than line 61, you have tax to pay. Line 54 minus line 61 .....	● 63		.00
	64 Penalty and interest for filing or paying late. See instructions .....	64		.00
	65 Interest on underpayment of estimated tax. <b>Include Form 10</b> .....	● 65		.00
	Exception number from Form 10, line 1: ● 65a <input type="checkbox"/> . Check box if you annualized: ● 65b <input type="checkbox"/> .			
	66 <b>Total penalty and interest due.</b> Add lines 64 and 65.....	66		.00
	67 <b>Tax to pay with penalty and interest.</b> Line 63 plus line 66..... <b>This is the amount you owe</b> ●	67		.00
	68 <b>Overpayment less penalty and interest.</b> Is line 62 more than line 66? If so, Line 62 minus line 66..... <b>This is your refund</b> ●	68		.00
	69 <b>Estimated tax.</b> Fill in the part of line 68 you want applied to your estimated tax .....	● 69		.00
	70 Total charitable checkoff donations from Schedule OR-D, line 30 .....	● 70		.00
	71 Total Oregon 529 College Savings Plan deposits. See instructions .....	● 71		.00
	72 Total. Add lines 69 through 71. Total can't be more than your refund on line 68.....	● 72		.00
73 Line 68 minus line 72. This is your net refund..... <b>Net refund</b> ●	73		.00	

<b>Direct deposit</b>	74 For direct deposit of your refund, see instructions. Will this refund go to an account outside the United States? ● <input type="checkbox"/> Yes	
	● <b>Type of account:</b> <input type="checkbox"/> Checking; or <input type="checkbox"/> Savings.	● <b>Routing number:</b> <input style="width:20px; height: 15px;" type="text"/>
	● <b>Account number:</b> <input style="width:40px; height: 15px;" type="text"/>	

75 Oregon surplus credit (kicker) donation. If you elect to donate your kicker to the State School Fund, check the box ●  and write the amount from line 7 of the Kicker Calculation Worksheet here: ● 75a \_\_\_\_\_

**This election is irrevocable.**

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

Your signature <b>X</b>	Date		
Spouse's signature (if filing jointly, both <b>must</b> sign) <b>X</b>	Date		
Signature of preparer other than taxpayer <b>X</b>	● Preparer license no.	Preparer phone	
Preparer address	City	State	ZIP code

If you owe, make your check or money order payable to the **Oregon Department of Revenue**. Write your daytime phone number and **"2015 Oregon Form 40P"** on your check or money order. Include your payment, along with the payment voucher, with this return.

- Mail **tax-due** returns to: **Oregon Department of Revenue, PO Box 14555, Salem OR 97309-0940.**
- Mail **refund** and **no-tax-due** returns to: **Refund, PO Box 14700, Salem OR 97309-0930.**

**Important:** Include a copy of your federal Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ.

## Amended Statement Explanation of adjustments

If this is an amended return, complete this statement with an explanation of what you are amending. Indicate the return line numbers and the reason for each change. If your filing status has changed, explain why.

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