

# 2025 Form OR-10

## Underpayment of Oregon Estimated Tax

## Oregon Department of Revenue

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

**Instructions:** Use this form to report the interest on underpaid estimated tax or to claim an exception to paying estimated tax. Figure your required installment payments and total underpayment interest using the worksheets inside Form OR-10 Instructions.  
**If you're claiming an exception or owe underpayment interest, include this form when you file your Oregon return.**

Last name

Social Security number (SSN)

$$\boxed{\phantom{0}} \quad - \quad \boxed{\phantom{0}} \quad - \quad \boxed{\phantom{0}} \quad \boxed{\phantom{0}} \quad \boxed{\phantom{0}}$$

## Exception

1. If you qualify for an exception to the imposition of underpayment interest, enter the exception number here and on Form OR-40, box 44a; Form OR-40-N, box 69a; or Form OR-40-P, box 68a.....

### Required annual payment

2. Enter the amount from line 10 of the *Required annual payment worksheet* inside Form OR-10 Instructions. .... 2.

### Required installment payments

3. Enter the amounts for each installment period from lines 2, 7, 12, and 18 of the *Underpayment interest worksheet* inside Form OR-10 Instructions.

3A. Installment payment 1: due April 15, 2025..... 3A.

3B. Installment payment 2: due June 16, 2025..... 3B.

3C. Installment payment 3: due September 15, 2025..... 3C.

3D. Installment payment 4; due January 15, 2026 3D

### Total underpayment interest for tax year 2025

4. Enter the amount from line 22 of the *Underpayment interest worksheet* inside Form OR-10 Instructions here and on Form OR-40, line 44; Form OR-40-N, line 69; or Form OR-40-P, line 68. **Total 4**

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**—You must include this form with your Oregon income tax return—**

