

2022 Oregon Income Tax Form OR-40 Instructions

Full-year Resident



Check out our online services

Revenue Online is a secure online portal that provides access to your tax account at any time. You can:

- Check the status of your refund.
- View and print letters from us.
- Make payments or schedule future payments.
- Securely communicate with us.
- Update your information.
- Check balances and view your account history.
- File an appeal.

Visit www.oregon.gov/dor and click on “Revenue Online” to sign up.

- **April 18, 2023** is the due date for filing your return and paying your tax due.
- **File electronically—it’s fast, easy, and secure.** See “Electronic filing.”
- **Find out if you qualify for the earned income credit.** See “Tax payments and refundable credits.”
- **Find out if you qualify for the working family household and dependent care credit.** See Schedule OR-WFHDC Instructions for details.
- **Are you a veteran?** Find out about veterans’ benefits at www.oregon.gov/odva.
- These instructions aren’t a complete statement of laws or Oregon Department of Revenue rules. If you need more information, see Publication OR-17 or contact us.

www.oregon.gov/dor

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Do you have questions or need help?

Internet

www.oregon.gov/dor

- Download forms, instructions, and publications.
- Access additional information not included in these instructions.

Revenue Online

www.oregon.gov/dor (click on Revenue Online)

- Securely communicate with us.
- Check your refund status.
- Make or schedule payments.
- View your account history.
- Find out how much you owe.
- File an appeal.
- View letters and your Form 1099-G, if applicable.

Email or write

questions.dor@dor.oregon.gov
preguntas.dor@dor.oregon.gov

Oregon Department of Revenue
955 Center St NE
Salem OR 97301-2555

- Include your name and daytime phone number.
- Include the last four digits of your SSN or ITIN.

To request printed forms or publications:

Forms

Oregon Department of Revenue
PO Box 14999
Salem OR 97309-0990

Photo on cover: Sunset at the Oregon coast

Phone

503-378-4988 or 800-356-4222

Monday–Friday, 7:30 a.m.–5 p.m.

*Closed Thursdays from 9–11 a.m. Closed holidays.
Wait times may vary.*

Contact us for ADA accommodations or assistance in other languages.

In person

Offices are located in Salem, Portland, Eugene, Bend, Gresham, and Medford. Find hours and directions to our offices on our website.

Our main office is located at:

955 Center St NE
Salem, OR 97301-2555

Taxpayer Advocacy

If you think you are not being treated fairly, or if you have a problem or complaint, please contact the Office of the Taxpayer Advocate for assistance.

503-945-8700

TTY: We accept all relay calls.

taxpayer.advocate@DOR.oregon.gov

Electronic filing

E-filing is the fastest way to file your return and receive your refund. The speed and accuracy of computers allow electronic returns to be received and processed faster than paper returns, greatly reducing errors and delays. E-filing uses secure technology to ensure the safety of your personal information when it's sent to the IRS and the Department of Revenue.

Oregon participates in the IRS Federal/State E-file program. This program allows you to electronically file both your federal and Oregon returns at the same time. If you've already filed your federal return, you can still electronically file your Oregon return.

If you haven't tried e-file yet, why not this year? Join more than 1.8 million other Oregon taxpayers who electronically file their Oregon returns.

You can take advantage of e-file in one of two ways:

1. Ask your tax preparer.

If your tax preparer is an authorized IRS e-file provider, your preparer can electronically file your federal and Oregon returns. Many Tax-Aide and Tax Counseling for the Elderly (TCE) sites set up by the IRS are authorized IRS e-file providers.

2. Use online tax preparation software.

You can file your federal and state returns from your home, work, or library computer using Oregon-approved online tax preparation products. Go to our website at www.oregon.gov/dor/e-filing for a list of tax preparation products to use in preparing your federal and Oregon returns.

You may be eligible for free e-file. Several tax preparation software providers offer free online electronic tax filing. For free online tax preparation programs, go to www.oregon.gov/dor/e-filing.

Federal tax law

No extension to pay. Oregon doesn't allow an extension of time to pay your tax, even if the IRS allows an extension. Your 2022 Oregon tax is due **April 18, 2023**.

Federal law connection. Oregon has a rolling tie to changes made to the definition of federal taxable income, with the exceptions noted below. For all other purposes, Oregon is tied to federal income tax laws as amended and in effect on December 31, 2021.

Oregon exceptions to federal law. Oregon is disconnected from the business income deduction allowed by **Section 199A** of the Internal Revenue Code (IRC). Due to the way Oregon's returns are designed, no addition is required. Oregon is also disconnected from **IRC**

Section 139A, the tax exemption for federal subsidies for employer prescription drug plans. If you have this type of business income, you'll have an addition on your Oregon return.

Oregon is disconnected from **IRC Section 529** tax exemption for earnings on college savings plan funds used for K-12 tuition. Oregon College and MFS 529 Savings Plans may be used for higher education expenses only. If you based a previous subtraction or credit on contributions that are withdrawn and used for K-12 tuition, you'll have an addition or credit recapture on your Oregon return.

New information

Pass-through Entity Elective (PTE-E) tax

- **PTE-E tax deducted on entity-level federal return addition.** If you were a member of a PTE who elected to pay Oregon's PTE-E tax and the PTE claimed a deduction for PTE-E tax on their federal return, you must report an addition on Schedule OR-ASC or OR-ASC-NP. See Form OR-21 Instructions or Publication OR-17 for additional information.
- **PTE-E tax credit.** If you were a member of a PTE who elected to pay Oregon's PTE-E tax, you may be entitled to a refundable credit. You will claim this credit on Schedule OR-ASC or OR-ASC-NP. See Form OR-21 instructions or Publication OR-17 for additional information.

Federal tax liability subtraction. The 2022 federal tax subtraction limit is \$7,250 (\$3,625 for married filing separately). It may be limited further based on your adjusted gross income (AGI). See instructions for line 10.

Oregon earned income credit for ITIN filers. If you can't claim the federal earned income credit (EITC) or you can only claim a portion of the federal EITC because you, your spouse, or your child(ren) do not have a Social Security number (SSN) that is valid for work or are using an individual taxpayer identification number (ITIN), you may qualify for the Oregon earned income credit for ITIN filers. See Schedule OR-EIC-ITIN Instructions or Publication OR-17 for additional information.

Working family household and dependent care credit (WFHDC) for students. The WFHDC credit is a refundable credit available to low and middle-income working families with qualifying expenses for household services or dependent care. If you (or your spouse, if married filing jointly) were a student during the tax year, you may be eligible to claim the WFHDC credit. Use Schedule OR-WFHDC-ST in addition to Schedule OR-WFHDC to figure your WFHDC credit. Begin by reading the instructions for Schedule OR-WFHDC to see if you qualify.

Important reminders

Revenue Online. Revenue Online provides convenient, secure access to tools for managing your Oregon tax account. To set up your Revenue Online account, go to www.oregon.gov/dor and click on "Revenue Online."

Federal return. You must include a copy of your federal Form 1040 or 1040-SR and Schedules 1 through 3 (if applicable), 1040-X, or 1040-NR with your Oregon return. Without this information, we may disallow or adjust items claimed on your Oregon return.

Reminder: If you received unemployment benefits during the year, any benefits that aren't excluded are taxable income. If you owe tax on your 2022 benefits, consider having tax withheld from any future benefit payments to avoid owing tax for 2023.

Schedule OR-ASC. If you're claiming an adjustment, addition, subtraction, modification, credit, or tax recapture using a code listed in Publication OR-CODES, you must include Schedule OR-ASC. Without this information, we may disallow or adjust your claim. Schedule OR-ASC and Publication OR-CODES are available at www.oregon.gov/dor/forms or you can contact us to order them.

Publication OR-17. See Publication OR-17 for more information about filing and personal income tax laws. It is available at www.oregon.gov/dor/forms.

Data security breaches. Tax professionals suffering a data breach associated with tax return preparation must report the breach promptly to us. See our website for additional information.

General information

Do I need to file an Oregon return?

You need to file if your gross income is more than the amount shown below for your filing status.

Table 1. Filing thresholds

Amounts apply to full-year residents only.		
Your filing status is:	Number of boxes checked on line 17 of return:	And your gross income is more than:
Dependent	Any	\$1,150*
Single	0	\$6,780
	1	\$7,980
	2	\$9,180
Married filing jointly	0	\$13,555
	1	\$14,555
	2	\$15,555
	3	\$16,555
	4	\$17,555
Married filing separately	0	\$6,780
	1	\$7,780
	2	\$8,780
Head of household	0	\$8,510
	1	\$9,710
	2	\$10,910
Qualifying surviving spouse	0	\$9,455
	1	\$10,455
	2	\$11,455

**The larger of \$1,150, or your earned income plus \$400, up to the standard deduction amount for your filing status.*

In addition, file a return if:

- You're required to file a federal return.
- You had \$1 or more of Oregon income tax withheld from your wages and you want to claim a refund.

How long will it take to get my refund?

Return processing times vary due to many factors, including the complexity of your return.

Electronically filed returns are generally received and processed faster.

Paper returns must have all required Oregon schedules, proof of tax withheld, and a copy of your federal return included to ensure smooth processing. If you

don't have a federal filing requirement, create a substitute return and check the "calculated using 'as-if' federal return" box on your return.

Returns mailed closer to April 18, when we receive the most returns, can take longer to process.

Also, returns that require additional review can take more time to process. Typical reasons for additional review include: incomplete documentation, identity verification needed, claiming the working family household and dependent care credit, proof of tax withheld needed, etc.

To check the status of your refund, click on "Where's my refund?" at www.oregon.gov/dor/personal.

What income does Oregon tax?

An Oregon resident is taxed on **all** income, including income from outside the state. A nonresident of Oregon is taxed only on income from Oregon sources.

Residency

Am I a resident, a nonresident, or a part-year resident?

- **You're a full-year Oregon resident**, even if you live outside Oregon, if **all** of the following are true:
 - You think of Oregon as your permanent home.
 - Oregon is the center of your financial, social, and family life.
 - Oregon is the place you intend to return.

• You're still a full-year resident if:

- You temporarily moved out of Oregon or
- You moved back to Oregon after a temporary absence.

You may also be considered a full-year resident if you spent more than 200 days in Oregon during 2022 or you're a nonresident alien, as defined by federal law.

- **You're a nonresident** if your permanent home was outside Oregon all year.
- **You're a part-year resident** if you moved into or out of Oregon during 2022. You're **not** considered a part-year resident if:

- You temporarily moved out of Oregon, or
- You moved back to Oregon after a temporary absence.

Special-case Oregon residents. If you're an Oregon resident and you meet **all** of the following conditions, you're considered a nonresident for tax purposes:

- You maintained a permanent home outside Oregon for the entire year.
- You didn't keep a home in Oregon during any part of the year.
- You spent less than 31 days in Oregon during the year.

Important. A recreational vehicle (RV) isn't considered a permanent home outside of Oregon.

Oregon residents living abroad. You're considered a nonresident if you're a qualified individual for purposes of the federal foreign earned income or housing exclusion for U.S. residents living abroad.

What form do I use?

Use Form OR-40 if you're a full-year Oregon resident.

Use Form OR-40-P if any ONE of the following is true:

- You're a part-year resident.
- You're filing jointly and one of you is a full-year Oregon resident and the other is a part-year resident.
- You're filing jointly and both of you are part-year Oregon residents.
- You qualified as an Oregon resident living abroad for part of the year.

Use Form OR-40-N if any ONE of the following is true:

- You're a nonresident.
- You're a special-case Oregon resident.
- You're filing jointly and one, or both, of you is a nonresident.
- You meet the military personnel nonresident requirements.
- You qualified as an Oregon resident living abroad for the entire year.

Forms OR-40, OR-40-P, and OR-40-N can be found at www.oregon.gov/dor/forms or you can contact us to order it.

Military personnel

Nonresidents stationed in Oregon. Oregon doesn't tax your military pay while you're stationed in Oregon. File Form OR-40-N if you had other income from Oregon sources or to claim a refund of Oregon tax withheld from your military pay.

Military spouses. Federal law does not allow Oregon to tax your wages if you're in Oregon only to be with your spouse who is stationed in Oregon. If you're domiciled in Oregon and your spouse is a resident of another state, federal law allows you to choose to be treated for tax purposes as a resident of your spouse's state. File Form OR-40-N if you had other income from Oregon sources or are claiming a refund of Oregon tax withheld.

Residents (or Oregon-domiciled service members) stationed outside of Oregon. If you meet the requirements

for special-case Oregon residents or Oregon residents living abroad, file Form OR-40-N. File Form OR-40 if you don't meet those requirements.

Residents (or Oregon-domiciled service members) stationed in Oregon. Your pay is subject to tax, although the pay could qualify for certain subtractions. For more information on subtractions available to military personnel, see Publication OR-17.

Military personnel on active service in Oregon are treated as nonresidents for tax purposes if their address in the payroll records of the Defense Finance and Accounting System (DFAS) is outside Oregon, regardless of where they are domiciled (ORS 316.027).

Filing for a deceased person

A personal income tax return must be filed for a person who died if the person would have been required to file. See "Do I need to file?" on the previous page. Check the "Deceased" box next to the person's name on the return. If you have been appointed personal representative or you have filed a small estate affidavit, sign the return as "personal representative." A surviving spouse must sign if it's a joint return. If there's no personal representative, only the surviving spouse needs to sign a joint return.

Note: Oregon has an estate transfer tax on estates valued at \$1 million or more. The tax is paid by the estate using Form OR-706, not by the individuals receiving the inheritance. For more information, see the instructions for Form OR-706.

When should I file my return?

The filing deadline for calendar year 2022 is **April 18, 2023**. If you can't pay your tax by the due date, it's important to file your return anyway to avoid a late-filing penalty.

Returns for fiscal filers are due by the 15th day of the fourth month after the close of their tax year.

What if I need more time to file?

If you requested a federal extension to file, Oregon will allow the same extension. Don't include a copy of your federal extension with your Oregon return; keep it with your records. If you need an extension of time to file only your Oregon return, see Publication OR-40-EXT.

An extension doesn't mean more time to pay.

To avoid interest charges, you must pay all of the tax you expect to owe by April 18, 2023. If you can't pay all of the tax you expect to owe, pay what you

can. You'll owe interest on any unpaid tax starting April 19, 2023, until the date of your payment. You may also be charged a penalty for failing to pay your tax on time. See "Penalties" and the instructions for line 42.

Don't forget to check the "Extension filed" box on your return when you file.

Penalties

If you don't pay all of your tax by April 18, 2023, you may be charged a 5 percent penalty on the unpaid amount, even if you requested an extension to file your return. Oregon doesn't allow an extension of time to pay tax, even if the IRS does.

You'll be charged a 20 percent penalty for failing to file your return if you file it more than three months after the due date, including extensions. If both penalties apply, the total penalty will be 25 percent of the unpaid tax.

Note: If you fail to file returns for three consecutive years by the due date for the third year's return, including extensions, you'll be charged a penalty of 100 percent of each year's unpaid tax.

For more information about these and other penalties, see the instructions for line 42 and "Interest and Penalties" in Publication OR-17.

2023 estimated tax

Estimated tax is the amount of tax (after credits and Oregon tax withheld) you expect will be shown on your return when you file.

Oregon estimated tax laws are not the same as federal estimated tax laws. For more information on how to calculate your estimated payments for Oregon, see Publication OR-ESTIMATE. Vouchers for estimated payments are available at www.oregon.gov/dor/forms.

Do I need to make estimated payments?

In most cases, if you expect your return to show that **you will owe \$1,000 or more in tax** after credits and withholding you **must** make estimated payments. You may need to make estimated payments if:

- You're self-employed and don't have Oregon tax withheld from your income.
- You have Oregon Lottery single-ticket winnings of less than \$1,500.
- Oregon tax isn't withheld from other types of income (such as pensions, interest, or dividends) and you expect to owe tax of \$1,000 or more.
- You're a wage earner but after withholding you still expect to owe tax of \$1,000 or more on your 2023 return. You may want to increase the amount your employer

withholds from your Oregon wages. For withholding information, go to www.oregon.gov/dor/personal.

See Publication OR-ESTIMATE for more information, including:

- Detailed instructions for calculating installment payments.
- Tax rate charts for 2023.
- Installment periods and due dates.
- Helpful worksheets and examples.
- Payment instructions.

Download Publication OR-ESTIMATE from our website or you can contact us to order it.

Interest on underpayment of estimated tax

You may owe interest for underpaying your estimated tax if:

- The tax on your return after credits and withholding is \$1,000 or more; or
- You underpaid one or more of your required estimated tax installments.

See the instructions for line 43 and Form OR-10 Instructions for more information.

What if I'm self-employed?

If you're self-employed and do business in **Multnomah, Clackamas, or Washington counties**, you may need to file Form OR-TM. If you're self-employed and do business in **Lane County**, you may need to file Form OR-LTD. Go to our website to download the forms, contact us to order either form, or file electronically through Revenue Online at www.oregon.gov/dor.

What if I need to change my Oregon return after filing?

It depends on what you need to change. Follow these instructions for amending (changing) your return if:

- You discover that your income, deductions, or other item(s) were wrong.
- You used a form that didn't match your residency status.
- Your filing status wasn't correct.
- The IRS or another state adjusted or audited your return and it affects your Oregon tax.
- You have a net operating loss (NOL) carryback.
- Changes in federal or state income tax laws affect a return you've already filed.

Don't amend your Oregon return if:

- We made changes to your return and you object to those changes. You must follow the appeal process in the notice we sent you.
- You're filing a protective claim for a refund. Use Form OR-PCR, which is available on our website or you can contact us to order it.

There's a time limit for filing an amended return. See the instructions for lines 46 through 50, and for more information, see "Amended returns" in Publication OR-17.

How do I amend my 2022 return?

General instructions

- Complete the return as it should've been filed, including adjustments we made.
- Check the "Amended return" box on the first page.
- In the "Amended statement" space, provide the return line number and reason for each change.
- Use the **Amended worksheet**, below, to figure your amended tax due or refund.
- If you're amending your federal return or a return you filed with another state, include a copy of those amended returns with your amended Oregon return. If you're only amending your Oregon return, include a copy of your original federal return. **Don't** include a copy of your original Oregon return.

Residency. Use the form that matches your residency status for the year you're amending, even if your original return was filed on a different form.

Adjustment made by the IRS or another state. Include a copy of the **corrected** federal or other state return or audit report.

Electronically file your amended return. You can now electronically file your Oregon amended return, if your chosen software supports filing a federal amended return. You will need to contact your software provider to find out if they support filing a federal amended return.

NOL carryback. Enter the loss year in the NOL-year box on the first page of the return. If you're carrying back an NOL from more than one year, file a separate amended return for each NOL year. In the "Amended statement" space, tell us the section number of the Internal Revenue Code that allows you to carry back the NOL(s) to the 2022 tax year. See "Net operating losses for Oregon" in Publication OR-17 for more information.

What if I need to change a return I filed for an earlier year?

Refer to the instructions for the tax year you need to amend. Visit our website or you can contact us if you need the form and instructions for a different year.

How long will it take to process my amended return?

It may take six months or longer to process your amended return.

Amended worksheet

Use this worksheet to figure your amended refund or tax to pay. Keep the completed worksheet with your records. **Note:** If we adjusted any of the amounts on your original 2022 return, use the **adjusted** amounts.

1. Amended tax after standard, carryforward credits, and tax recaptures (amended Form OR-40, line 31). 1. _____
2. Amended total payments and refundable credits (amended Form OR-40, line 39). 2. _____
3. Line 1 minus line 2. If less than 0, use a minus sign. 3. _____
4. Refund you already had for 2022 (original Form OR-40, line 46; Form OR-40-N, line 71; or Form OR-40-P, line 70). If you didn't have a refund, enter 0. 4. _____
5. **Amended tax to pay or refund.** Line 3 plus line 4. If less than 0, you have a refund; go to line 6. If more than 0, you owe tax; skip to line 8. 5. _____
Example: If line 5 is -\$500, you may apply up to \$500 on your amended Form OR-40, lines 47 through 50.
6. Refund applications that weren't on your original return (amended Form OR-40, lines 47 through 50), up to the refund amount on line 5. Don't use a minus sign. 6. _____
7. **Net amended refund.** Line 5 plus line 6. This can't be more than 0. 7. _____
8. Penalty and interest on amended tax to pay (amended Form OR-40, line 44). 8. _____
9. **Total amount to pay** with your amended return. Line 5 plus line 8. 9. _____

General instructions for Form OR-40

Step 1: Complete your federal return

Complete your federal return first. Do this even if you aren't required to file a federal return. You must use the information from your federal return to complete your Oregon return. You must include a copy (front and back) of your federal Form 1040 or 1040-SR with Schedules 1 through 3 (if applicable), or 1040-NR with your Oregon return. If you're amending your Oregon return and your federal return, include a copy of Form 1040-X and an amended Form 1040 or 1040-SR with Schedules 1 through 3 (if applicable).

If you don't provide a copy of your federal return, we may adjust or deny your Oregon subtractions, deductions, and credits. **Include** federal Schedules 1 through 3 (if applicable); **don't include** any other federal schedules unless otherwise instructed. We may ask you for copies of other schedules or additional information later.

Oregon same-sex registered domestic partners (RDPs): To correctly determine your Oregon tax liability, you must complete a federal income tax return as if you were filing as married filing jointly or married filing separately. Check the "Calculated using 'as if federal return'" box on your Oregon return.

For more information on how to file as an RDP, go to www.oregon.gov/dor and search for "RDP."

Step 2: Select the appropriate Oregon form

To decide which form to use, see "What form do I use?" in the "General information" section.

Step 3: Fill out the Oregon return

Use blue or black ink only for easier reading and faster processing. The equipment used to scan documents and checks can't read gel ink or certain colors, and using them will delay the processing of your return.

Fiscal-year filers

Write the ending date of your fiscal year in the "Fiscal year ending" box on the return.

Check the boxes

Amended return

If you're amending your 2022 return, check this box. See "What if I need to change my return after filing?" in the "General information" section for instructions.

Calculated using "as if" federal return

Check this box if:

- You're filing as an Oregon RDP.
- Your filing status is married filing separately for Oregon only because you and your spouse don't have the same residency status.
- You didn't file a federal return.

Short-year tax election

If you're filing a short-year return due to a **bankruptcy**, check this box and write the ending date in the "Fiscal year ending" box.

Extension filed

Check this box if you requested an extension to file your return. See "What if I need more time to file?" in the "General information" section and Publication OR-40-EXT for more information.

Form OR-24

Check this box if you're deferring gain on like-kind property that was exchanged or converted. You will report the gain to Oregon when it's reported on your federal return (federal Form 8824). You must include Form OR-24 with your Oregon return or provide it electronically through your Revenue Online account at www.oregon.gov/dor.

Form OR-243

Check this box if you are attaching Form OR-243, *Claim to Refund Due a Deceased Person*.

Federal Form 8379

Check this box if you're requesting your joint refund be apportioned and you are attaching federal Form 8379. For additional information, see "Injured spouse refund claims" in Publication OR-17.

Federal Form 8886

Check this box if you filed federal Form 8886, *Reportable Transaction Disclosure Statement*.

Disaster relief

If you were affected by a presidentially-declared natural disaster in 2022, check this box.

Name and address

Type or clearly print names, Social Security numbers (SSN), and dates of birth for you and your spouse. **Enter your spouse's information even if you're filing as married filing separately.** If you're filing for someone who died in 2022 or 2023, check the "Deceased" box next to their name.

Enter your **current mailing address**. This is where we'll send any refund or correspondence, if needed. Enter your current daytime phone number.

Date of birth. Enter the month, day, and year that you and your spouse were born. For example, "11/01/1978."

SSN. You must provide your SSN per Section 405, Title 42, of the United States Code. We will only use it to establish your identity for tax purposes.

Follow these instructions if you've filed previous tax returns using an individual taxpayer identification number (ITIN) and this is your first year filing using your new SSN:

- Check the "First time using this SSN" box.
- Write your previous identification number on the first line of the "Amended statement" space on page 8 of your return.

ITIN. If the IRS assigned you an ITIN because you don't qualify for an SSN, enter your ITIN wherever an SSN is requested. **Refunds will not be issued without a valid SSN or ITIN.**

If you don't have an ITIN, you must request one from the IRS. To get an ITIN application (federal Form W-7), go to www.irs.gov or call 800-829-1040.

If you've applied for an ITIN but you haven't received it yet:

- Check the "Applied for ITIN" box.
- File your return by April 18, 2023.
- Don't include Form W-7 with your return. Keep it with your records.
- Once the IRS issues your ITIN, mail a copy of your ITIN letter to us at PO Box 14999, Salem OR 97309-0990.

Filing status

1 – **5** Check the box next to your filing status. Generally, you must use the same filing status for your Oregon and federal returns. Choose only **one** filing status.

Exception for Oregon RDPs. As an Oregon RDP, you're not eligible to use the single filing status on your Oregon return. For Oregon, you're generally **required** to use married filing jointly or married filing separately. For more information, go to our website, see "Filing an Oregon return" in Publication OR-17, or contact us.

Exceptions for married persons who filed a joint federal return when each person had a different residency status. Use this table to determine which return form to use if you file a joint return or separate returns for Oregon.

Table 2. Spouses with different residency status

Spouses' residency status:	If you file a joint return, use:	If you file separate returns:
Part-year and nonresident	OR-40-N	Each spouse uses the form that matches their individual residency status
Nonresident and full-year resident	OR-40-N	
Part-year and full-year resident	OR-40-P	

How to file separate returns for Oregon

If you're filing a joint federal return but separate Oregon returns, enter your spouse's name, SSN, and date of birth on your return. Report your own share of federal AGI and deductions. Also, report your share of any Oregon additions or subtractions using this formula to determine your percentage:

$$\frac{\text{Your share of federal AGI}}{\text{Joint federal AGI}} = \text{Your percentage (not to exceed 100\%)}$$

Check the "Calculated using 'as if' federal return" box on your return. You must include the following forms with **both** Oregon returns:

- A federal Form 1040 or 1040-SR with Schedules 1 through 3 (if applicable), or 1040-NR prepared as if you had filed as married filing separately.
- A copy of the joint Form 1040 or 1040-SR with Schedules 1 through 3 (if applicable), or 1040-NR that you actually filed with the IRS.

If the federal form you filed is an amendment, include Form 1040-X and federal returns as amended for your actual and "as if" returns.

If possible, mail both spouses' Oregon returns in the **same** envelope. **Don't** staple the returns together.

For more information, see "Filing status" in Publication OR-17.

Exemptions

6a & 6b **Yourself and spouse.** If you can't be claimed as a dependent on someone else's return, check the "Regular" exemption box below line 6a; otherwise, check the "Someone else can claim you as a dependent" box, even if the other person doesn't actually claim you as a dependent.

Check the "Regular" exemption box below line 6b if no one else can claim your spouse as a dependent and you're filing as:

- Married filing jointly.
- Married filing separately and your spouse has no income.

Otherwise, check the "Someone else can claim you as a dependent" box, even if the other person doesn't actually claim your spouse as a dependent.

Severely disabled. Did you or your spouse have a severe disability at the end of 2022? If so, you can claim an additional exemption. This is different from the disabled child exemption. You may qualify for and claim the severely disabled exemption even if someone else can claim you as a dependent. You're considered to have a severe disability if **any** of the following apply:

- You permanently lost the use of one or both feet.
- You permanently lost the use of both hands.
- You're permanently blind.
- You have a permanent condition that, without special equipment or outside help, limits your ability to earn a living, maintain a household, or transport yourself.
- You're unable to earn a living due to a permanent condition or an impairment of indefinite duration.

If you have a severe disability, your physician must write a letter describing it. Keep the letter with your records in case we request a copy.

If you qualify, check the "Severely disabled" exemption box below line 6a. If your spouse qualifies, check the "Severely disabled" exemption box below line 6b.

Total exemptions for you and spouse. Enter the total number of exemptions claimed for yourself on line 6a and for your spouse on line 6b.

6c All dependents. Enter your dependents' information in order from youngest to oldest. For each dependent, list their first name, last name, relationship code (see Table 3), SSN, and date of birth. In most cases, you will list the same dependents you claimed on your federal return.

You can list up to three dependents on the return. If you have more than three dependents, fill out Schedule OR-ADD-DEP with your remaining dependents. If you have more than eight dependents, fill out and include an additional Schedule OR-ADD-DEP. Do not list the same dependents on your return and on Schedule OR-ADD-DEP.

Include Schedule OR-ADD-DEP with your return. You can download the schedule from our website or contact us to order it.

On line 6c, enter the total number of your dependents, including the number from line 1 of Schedule OR-ADD-DEP.

Table 3. Relationship codes

Title	Code	Relationships included
Son/Daughter	SD	Son, daughter, adopted child.
Stepchild	SC	Stepson, stepdaughter.
Foster child	FC	Foster child.
Sibling	SB	Brother, sister, half-brother, half-sister, stepbrother, stepsister, brother-in-law, sister-in-law.
Parent	PT	Father, mother, stepfather, stepmother, father-in-law, mother-in-law.
Spouse	SP	Husband, wife.
Grandparent	GP	Grandmother, grandfather.
Grandchild	GC	Grandson, granddaughter.
Aunt/Uncle	AU	Aunt, uncle.
Niece/Nephew	NN	Niece, nephew.
Other relative	OR	Son-in-law, daughter-in-law, cousin, and other related individuals not listed above.
No relation	NR	Any other qualifying individual.

6d Children with a disability. You may be entitled to an additional personal exemption for your dependent child who has a qualifying disability. To qualify, **all** of the following must be true:

- Your child (age 21 or younger) qualified as your dependent for 2022.
- Your child was eligible for early intervention services or special education as defined by the State Board of Education of the state where the child attends school.
- Your child had an eligible disability as of December 31, 2022 under the federal Individuals with Disabilities Education Act. Eligible disabilities include:
 - Autism spectrum disorder.
 - Communication disorder.
 - Deafblindness.
 - Developmental delay.
 - Emotional disturbance.
 - Hearing impairment.
 - Intellectual disability.
 - Orthopedic impairment.
 - Other health impairment.
 - Specific learning disability.
 - Traumatic brain injury.
 - Visual impairment.

Each year, you must be able to provide an eligibility statement confirming that your child has been diagnosed with one of the disabilities listed above **and** a cover sheet from one of the following:

- The child’s Individualized Education Program (IEP).
- The child’s Individualized Family Service Plan (IFSP).

Keep the statement and cover sheet with your records. Check the “Check if child has a qualifying disability”

box next to the name of each child with a qualifying disability. Enter the total number of children with a qualifying disability, including the number of children on line 2 of Schedule OR-ADD-DEP, on line 6d.

6e Total exemptions. Add lines 6a through 6d and enter the total on line 6e. This is your total number of exemptions.

Form OR-40 line instructions

Don't enter cents. You **must** round off cents to the nearest dollar. For example, \$99.49 becomes \$99, and \$99.50 becomes \$100. If you don't round entries to the nearest dollar, there may be small variations in the totals we use.

7 Federal adjusted gross income (AGI). Enter your federal AGI from Form 1040, 1040-SR or 1040-NR, line 11; or Form 1040-X, line 1C. **You must include a copy (front and back) of your federal return, including Schedules 1 through 3 (if applicable), with your Oregon return.** This helps us verify your income and process your return faster. **If you don't include your federal return with your Oregon Form OR-40, items claimed on your return may be adjusted or denied.**

Additions

8 Total additions from Schedule OR-ASC. Enter the total from Schedule OR-ASC, line A5. **Include the schedule with your return.**

For more information about additions, see the Schedule OR-ASC and OR-ASC-NP Instructions or "Additions" in Publication OR-17.

Subtractions

10 2022 federal tax liability subtraction. Complete the following worksheet to determine your **federal tax liability** subtraction for 2022. Carefully follow the instructions. Don't confuse your **federal tax liability** on your federal return with the **federal tax withheld** on a Form W-2. They aren't the same. **RDPs and those filing as "married filing separately for Oregon only,"** use amounts from your actual federal return(s), **not** your "as if" return.

The federal tax liability subtraction limit for 2022 is \$7,250 (\$3,625 if married filing separately). The subtraction is further limited by the AGI phase-outs shown in Table 5.

Note: Use the worksheet(s) in the "Federal income tax liability" section of Publication OR-17 if any of these situations apply:

- You're amending your 2022 federal return or we corrected the federal tax liability subtraction on your original 2022 Oregon return.
- A prior year's federal return was audited or amended, resulting in additional federal tax paid or refunded in 2022.
- You paid income tax to a foreign country.
- You filed your federal return on Form 1040-NR.
- You reported recapture taxes or credits on your federal return.

Caution: Don't include any of the following in your calculation:

- Self-employment tax.
- Social Security and Medicare tax on tips.
- Household employment taxes.
- Penalties or interest.

Federal tax worksheet

Note: All references to federal Form 1040 in this worksheet also include references to Forms 1040-SR and 1040-NR, unless otherwise indicated. This also includes versions of these forms in other languages.

Instructions for Federal tax liability subtraction worksheet

Line 1: Enter your federal tax liability after nonrefundable credits but before other taxes. This is found on Form 1040, line 22.

Line 2: If you need to repay any of the advance premium tax credit that you received during the year, enter the repayment amount claimed on Form 1040, Schedule 2, line 2. If not, enter 0.

Line 3: Line 1 minus line 2. If the results are less than 0, enter 0.

Line 4: Enter the total of any other taxes, plus any additions to tax that include only income tax, such as tax credit recaptures, from Form 1040, Schedule 2, lines 8, 16, and 17. Also include the amount reported on Schedule 2, line 10, only if you're repaying a 2008 first-time homebuyer credit and filing federal Form 5405. Include any tax on non-effectively connected income from Form 1040-NR, line 23a. **Don't** include any additions to tax from Schedule 2, line 17 that are penalties, interest, excise tax, or other amounts that aren't income tax. If you have no other taxes, enter 0.

Line 5: Add lines 3 and 4. This is your federal income tax liability before refundable credits.

Line 6: Enter your American Opportunity credit from Form 1040 or 1040-SR, line 29.

Line 7: Enter your total premium tax credit amount from federal Form 8962, line 24. This is your allowable premium credit regardless of any excess advance payments you received or credit you're claiming on your federal return.

Line 8: Add lines 6 and 7. These are the total refundable credits that must be subtracted from your federal income tax liability.

Line 9: Line 5 minus line 8. If less than 0, enter 0. This is your federal income tax liability after refundable credits (other than EITC).

Line 10: Enter your maximum allowable federal tax liability subtraction amount from Table 5. Don't enter more than your limit or less than zero.

Line 11: Enter the smaller of line 9 or line 10. This is your federal tax liability subtraction.

Federal tax liability subtraction worksheet

- | | |
|---|-----------|
| 1. Federal tax liability (Form 1040 line 22). | 1. _____ |
| 2. Excess advance premium tax credit (Form 1040, Schedule 2, line 2). | 2. _____ |
| 3. Line 1 minus line 2. (If less than 0, enter 0). | 3. _____ |
| 4. Other taxes (see instructions). | 4. _____ |
| 5. Line 3 plus line 4. | 5. _____ |
| 6. American Opportunity credit (form 1040, line 29). | 6. _____ |
| 7. Premium tax credit (Form 8962, line 24). | 7. _____ |
| 8. Line 6 plus line 7. | 8. _____ |
| 9. Line 5 minus line 8. (If less than 0, enter 0). | 9. _____ |
| 10. Maximum subtraction amount from Table 5. | 10. _____ |
| 11. Smaller of line 9 or line 10. This is your federal tax liability subtraction. | 11. _____ |

Are you amending your 2022 return? Usually you can't change your federal tax subtraction on your amended return. See the "Federal income tax liability" section in Publication OR-17 for more information before making changes to this subtraction.

Table 5. Federal tax liability subtraction AGI phaseout

If your filing status is:	And your federal adjusted gross income is:		Then your maximum allowable tax liability subtraction is:
	At least—	But less than—	
Single	0	\$125,000	\$7,250
	\$125,000	\$130,000	\$5,800
	\$130,000	\$135,000	\$4,350
	\$135,000	\$140,000	\$2,900
	\$140,000	\$145,000	\$1,450
	\$145,000 or more		0
Married filing separately	0	\$125,000	\$3,625
	\$125,000	\$130,000	\$2,900
	\$130,000	\$135,000	\$2,175
	\$135,000	\$140,000	\$1,450
	\$140,000	\$145,000	\$725
	\$145,000 or more		0
Married filing jointly; or	0	\$250,000	\$7,250
	\$250,000	\$260,000	\$5,800
Head of household; or	\$260,000	\$270,000	\$4,350
	\$270,000	\$280,000	\$2,900
Qualifying surviving spouse	\$280,000	\$290,000	\$1,450
	\$290,000 or more		0

11 Social Security and tier 1 Railroad Retirement Board benefits income. Enter the amount from federal Form 1040 or 1040-SR, line 6b. If you have tier 2, windfall/vested dual, or supplemental Railroad Retirement Board benefits, these are subtracted in Section B of the Schedule OR-ASC, using code 330. For more information, see this topic under "Income" in Publication OR-17.

12 Oregon income tax refund included in federal income. Enter your Oregon state income tax refund from federal Form 1040 or 1040-SR, Schedule 1, line 1. **Don't include local, county, or other states' tax refunds.**

13 Total subtractions from Schedule OR-ASC. Other subtractions not explained here are claimed on Schedule OR-ASC. Enter the total from Schedule OR-ASC, line B7. **Include the schedule with your return.**

For more information about subtractions, see the Schedule OR-ASC and OR-ASC-NP Instructions or "Subtractions" in Publication OR-17.

Deductions

In general, you can claim Oregon itemized deductions or the standard deduction, whichever is larger, **but not both**.

See the exceptions below for:

- Dependents who can be claimed on another taxpayer's return.
- Nonresident aliens.
- Spouses filing separate returns.

16 Itemized deductions. If you're itemizing your deductions for Oregon, enter the amount from Schedule OR-A, line 23. **Note: Don't** enter your federal itemized deductions; the amount allowed for Oregon may be different. You can download Schedule OR-A and the instructions from our website or you can contact us to order it.

If you're not itemizing, enter 0.

17 Standard deduction. Generally, your standard deduction is based on your filing status, as shown in Table 6:

Table 6. Standard deduction

Single	\$2,420
Married filing jointly	\$4,840
Married filing separately	
• If spouse claims standard deduction	\$2,420
• If spouse claims itemized deductions	0
Head of household	\$3,895
Qualifying surviving spouse	\$4,840

Standard deduction—Age 65 or older, or blind. If you or your spouse turned age 65 by January 1, 2023, or were blind at the end of the tax year, you're entitled to a larger standard deduction. If you or your spouse are permanently blind, you may also qualify for the severely disabled exemption credit; see the instructions for lines 6a and 6b.

Check the applicable boxes below line 17, then multiply the number of boxes checked by:

- \$1,200 if single or head of household filing status; or
- \$1,000 for all other filers.

Add this amount to the standard deduction for your filing status from Table 6. Enter the total on line 17.

Example: Joni and Mike are married. By January 1, 2023, Joni had turned 61 and Mike had turned 67. Joni files the return as the primary taxpayer. She checks the box for spouse age 65 or older and adds \$1,000 to their standard deduction. Joni enters \$5,840 (\$4,840 + \$1,000) on line 17.

Standard deduction—Dependents who can be claimed on another taxpayer's return. If someone else can claim you as a dependent, your standard deduction is limited to the **larger** of:

- Your earned income plus \$400, up to the maximum allowed for your filing status (see Table 6); or
- \$1,150.

This limit applies even if the other person doesn't actually claim you as a dependent on their return.

If you're a dependent and not married, use the following worksheet to figure your standard deduction. If you're a dependent and married, see "Deductions and modifications" in Publication OR-17.

Standard deduction worksheet for single dependents

1. Enter your earned income (see definition below). 1. _____
2. Additional \$400. 2. \$400
3. Add lines 1 and 2. 3. _____
4. Minimum standard deduction. 4. \$1,150
5. Enter the larger of line 3 or line 4. 5. _____
6. Basic standard deduction for single. 6. \$2,420
7. Enter the smaller of line 5 or line 6. 7. _____
8. If you turned age 65 by 1/1/2023, enter \$1,200. Otherwise, enter 0. 8. _____
9. If you're blind, enter \$1,200. Otherwise, enter 0. 9. _____
10. Add lines 7, 8, and 9. This is your standard deduction. 10. _____

Earned income includes salaries, wages, tips, professional fees, or other amounts received as pay for work you actually performed, and any part of a scholarship or fellowship grant you received that is included in your gross income.

Standard deduction—Nonresident aliens. The standard deduction for nonresident aliens (as defined by federal law) is 0.

Standard deduction—Married filing separately. The standard deduction for married individuals filing separately is 0 if one spouse itemizes. This applies even if the standard deduction is more than your itemized deductions.

Oregon tax

20 Tax tables. Use the **tax tables** to find your tax if your taxable income on line 19 is less than \$50,000. Find the range for your taxable income, then locate your tax in Column S or Column J:

- Use Column S if your filing status is single or married filing separately.
- Use Column J if your filing status is married filing jointly, head of household, or qualifying surviving spouse with dependent child.

Tax rate charts. If your taxable income on line 19 is \$50,000 or more, calculate your tax using the formula in the **tax rate chart** for your filing status.

- Use Chart S if your filing status is single or married filing separately.
- Use Chart J if your filing status is married filing jointly, head of household, or qualifying surviving spouse with dependent child.

Example 1: Emily, a single taxpayer, has taxable income of \$19,525. She uses Column S in the tax tables to find the tax on income that is at least \$19,500 but less than \$19,600. Emily enters \$1,447 on line 20.

Example 2: Daniel and Madison are filing a joint return. Their Oregon taxable income is \$75,500. They use the formula in Chart J to calculate their tax as follows:

Tax on the first \$50,000 (from the chart)	\$3,847
Oregon taxable income	\$75,500
Minus the first \$50,000	– 50,000
Excess over \$50,000	\$25,500
Multiply excess by 8.75%	x 0.0875
Tax on excess over \$50,000	+ \$2,231
Total Oregon tax	<u>\$6,078</u>

Other tax methods. If you qualify, you can compute your Oregon tax using any of the following methods:

Farm income averaging method. Did you have income from a farm? You may use the federal farm income averaging method to compute your Oregon tax even if you didn't use farm income averaging on your federal return. Use Schedule OR-FIA-40 to compute the Oregon tax using this method. You can download it from our website or contact us to order it.

If you use Schedule OR-FIA-40 to calculate your tax, enter the tax amount from Schedule OR-FIA-40, line 24 and check box 20a. Don't include Schedule OR-FIA-40 with your return. Keep it with your records.

Farm asset capital gain method. Did you sell or exchange capital assets primarily used in farming because you were getting out of a farming business? Or, did you sell or exchange a farming business in which you held at least a 10 percent ownership interest? If so, you may be eligible for a reduced tax rate on the net capital gain from the proceeds. Use Schedule OR-FIA-40 to compute the Oregon tax using this method. You can download it from our website or contact us to order it.

Enter the tax amount from Publication OR-FCG, line 9 and check box 20b. Don't include Publication OR-FCG with your return. Keep it with your records.

Oregon qualified business income reduced tax rate. Did you have business income from a sole proprietorship, partnership, or S corporation in which you materially participated? If so, you may qualify to use this reduced tax rate. For details, see Schedule OR-PTE-FY on our website or you can contact us to order it.

Note: If you elect to use this reduced tax rate for qualifying income, the election is irrevocable and must be made on your original return. An original return includes an amended return filed on or before the due date, including extensions. **You can't change the election after your original return has been filed.**

If you use Schedule OR-PTE-FY to calculate your tax, enter the tax amount from Schedule OR-PTE-FY, line 14a and check box 20c. Include the schedule with your Oregon return or submit it at www.oregon.gov/dor; click the link for Revenue Online and log in or create an account.

21 Interest on certain installment sales. Did you have installment sales that required you to pay interest on the deferred tax liability for federal purposes? If so, you must also compute interest for Oregon using the same method as for federal. The annual interest rate is 4 percent for 2022 and 6 percent for 2023.

Credits—Nonrefundable

Nonrefundable credits can't be more than your Oregon tax liability. **Carryforward credits** allow you to claim unused amounts in a later year. **Standard credits** can't be used in any other year. For more information about these and other nonrefundable credits, see the Schedule OR-ASC and OR-ASC-NP Instructions or "Credits" in Publication OR-17.

23 Exemption credit. If your federal AGI is more than \$200,000 (\$100,000 if your filing status is single or married filing separately), enter 0; otherwise, use this worksheet to figure your exemption credit.

Exemption credit worksheet

1. If your federal AGI is more than \$100,000 and your filing status is single or married filing separately, or more than \$200,000 for all others, enter 0; otherwise, enter the number of "regular" exemptions from lines 6a and 6b plus the number of dependents from line 6c. 1. _____
2. If your federal AGI is more than \$100,000, enter 0; otherwise, enter the number of "Severely disabled" exemptions from line 6a and 6b. 2. _____
3. If your federal AGI is more than \$100,000, enter 0; otherwise, enter the number of exemptions for children with a qualifying disability from line 6d. 3. _____
4. Add lines 1, 2, and 3. 4. _____
5. Line 4 times \$219. This is your exemption credit. 5. _____

24 Political contribution credit. If your federal AGI isn't more than \$75,000 (\$150,000 if you're filing a joint return), you may claim a standard credit of up to \$50 (\$100 if you're filing a joint return) for cash contributions you made during 2022 to any:

- Qualified political party.
- Qualified candidate for federal, state, or local elective office, or the candidate's campaign, for an election in Oregon.
- Political action committee certified in Oregon.

25 Total standard credits from Schedule OR-ASC. All other standard credits are claimed on Schedule OR-ASC. Enter the total from Schedule OR-ASC, line C16. **Include Schedule OR-ASC with your return.**

28 Total carryforward credits from Schedule OR-ASC. All carryforward credits are claimed on Schedule OR-ASC. Enter the total from Schedule OR-ASC, line D9. **Include Schedule OR-ASC with your return.**

30 Total tax recaptures from Schedule OR-ASC. All tax recaptures are claimed on Schedule OR-ASC. Enter the total from Schedule OR-ASC, line E5. **Include Schedule OR-ASC with your return.**

Tax payments and refundable credits

32 Oregon income tax withheld. Enter the total Oregon tax withheld from your wages and other income. State tax withheld from wages is shown in box 17 of Form W-2 and in the State area of various 1099 forms. **Don't** include FICA (Social Security) tax withheld or tax withheld from your wages by other states. **You must include a legible, unaltered copy** of your Form W-2 from each job and any Form 1099 showing Oregon income tax withheld with your Oregon return.

If you don't have a Form W-2 or 1099, you must provide other proof of Oregon tax withheld. Proof may include a copy of a final paycheck stub or a letter from your employer. If you file before February 1, 2023, we can only accept a Form W-2 or 1099 as proof.

If you have tax to pay, you may want to increase the amount your employer or other payer withholds from your wages. For withholding information, go to www.oregon.gov/dor.

33 Amount applied from your prior year's tax refund. Enter the amount of any prior-year refund you applied as a payment of 2022 estimated tax. If we adjusted your applied refund, be sure to use the adjusted amount. If you need to verify your applied refund amount, log into or create your Revenue Online account at www.oregon.gov/dor or contact us.

34 Estimated tax payments for 2022. Enter the total estimated tax payments you made before filing your 2022 Oregon return. For calendar-year filers, these payments were due April 18, 2022; June 15, 2022; September 15, 2022; and January 17, 2023. **Include all** payments you made up to the date you filed your original or amended return. **Don't include** the amount reported on line 33. If you need to verify your estimated payments, log into or create your Revenue Online account at www.oregon.gov/dor or contact us.

Refundable credits

Refundable credits reduce the amount of tax that you owe. Any amount that is more than your tax liability is treated the same way as an overpayment. Refundable credits not explained here are claimed on Schedule OR-ASC.

For more information about refundable credits, see the Schedule OR-ASC and OR-ASC-NP Instructions or "Credits" in Publication OR-17.

35 Tax payments from a pass-through entity (PTE). If you're an owner of a PTE that paid estimated tax for its owners, with Oregon-source income and you didn't join in the filing of a composite return to report that income, enter the amount of tax payments made by the PTE on your behalf.

36 Earned income credit. Oregon's earned income credit is a percentage of the earned income tax credit (EITC) claimed on your federal return. The percentage is based on the age of your **youngest** dependent at the end of the tax year. **Note to RDPs:** You may claim this credit if you would otherwise qualify for the EITC using your "as if" federal return.

New for 2022: If you can't claim the federal EITC or can only claim a portion of the federal EITC because you, your spouse, or your child(ren) do not have an SSN that is valid for work or are using an ITIN, you may qualify for the earned income credit for ITIN filers. See Schedule OR-EIC-ITIN Instructions or Publication OR-17 for additional information.

Use Table 7 and the following worksheet to figure your credit.

Table 7. EIC percentage

Age of youngest dependent at end of tax year	Percentage of federal EITC
At least 3 years old, or no dependents	9 percent (0.09)
Younger than 3	12 percent (0.12)

Earned income credit worksheet

1. Enter your federal EITC from Form 1040 or 1040-SR, line 27. 1. _____
2. Enter the percentage from the table as a decimal. 2. _____
3. Line 1 times line 2. This is your Oregon earned income credit. 3. _____

38 Total refundable credits from Schedule OR-ASC. Enter your total refundable credits from Schedule OR-ASC, line F7. **Include Schedule OR-ASC with your return.**

Penalties and interest

42 Your 2022 tax must be paid by **April 18, 2023**, even if you requested an extension of time to file your return. Your 2022 return must be filed by April 18, 2023. If you requested an extension, your return must be filed by October 16, 2023.

Round the total of penalties and interest to the nearest whole dollar. For more information and examples showing how penalties and interest are calculated, see "Interest and penalties" in Publication OR-17.

Penalties

Penalty amounts are based on the tax after all credits shown on your return minus payments that you made by the due date of the return. To find your tax after all credits, start with your tax after standard, carryforward credits, and tax recaptures on line 31, then subtract the refundable credit amounts on lines 36, 37, and 38.

- **Failure-to-file penalty.** Include a penalty for failure to file a return if:
 - Your return is filed more than three months after the due date (or extension due date); and
 - You didn't pay all of your tax by April 18, 2023.

The penalty for failure to file is 20 percent of your tax after all credits that wasn't paid by April 18, 2023.

- **Failure-to-pay penalty.** Include a penalty for failure to pay if:
 - Less than 90 percent of your tax after all credits (including tax recaptures) was paid by April 18, 2023, or
 - You paid at least 90 percent of your tax after credits (including tax recaptures) by April 18, 2023, but you aren't paying the balance of unpaid tax in full when you file.

The penalty for failure to pay is 5 percent of your tax after all credits (including tax recaptures) that wasn't paid by April 18, 2023.

Failure to file and pay. If both penalties apply, your total penalty will be 25 percent of your tax after all credits that wasn't paid by April 18, 2023.

First-time home buyer savings account (FTHBSA) penalty for nonqualified withdrawal. Include a penalty of 5 percent of the funds withdrawn from your FTHBSA if you withdrew funds from your account for a purpose other than purchasing a home.

No penalty will be imposed if:

- The account holder:
 - Dies.
 - Files bankruptcy.
 - Becomes permanently unable to regularly perform work at a gainful and suitable occupation due to loss of any bodily function.
- The funds are withdrawn more than 10 years after the account was opened.

This penalty is in addition to all other penalties provided by law. Withdrawn funds that are subject to this penalty also must be added back to Oregon income. See this topic in "Additions" in Publication OR-17.

Interest on unpaid tax

You'll owe interest on the amount of tax that wasn't paid by April 18, 2023. Interest starts accruing on April 19, 2023 and continues to accrue every day, including the date of your payment.

Interest is figured daily, based on a 365-day year. The annual interest rate for 2023 is 6 percent, or 0.0164 percent per day.

To figure your interest, count the number of days starting with April 19, 2023, and ending with the date of your payment. Multiply your unpaid tax by the number of days, then multiply that amount by 0.000164 (the daily rate converted to a decimal).

Interest rate increase. If we bill you for unpaid tax, and the tax isn't paid in full within 60 days from the date of our billing notice, the annual interest rate increases by 4 percentage points, to 10 percent.

Amended return. If you're amending your return, calculate the interest based on the additional amount of tax you must pay (line 5 of the **Amended worksheet**).

43 Interest on underpayment of estimated tax. Underpayment interest is charged if:

- Your tax after all credits and withholding is \$1,000 or more;
- You were required to make estimated tax payments;
- One or more of your required installments was underpaid; **and**
- You don't qualify for an exception.

Note: You could be charged interest on underpayment of estimated tax even if line 40 shows a refund.

See Form OR-10 to determine if you owe underpayment interest or qualify for an exception. Download the publication from our website or you can contact us to order it.

If you owe underpayment interest, enter the amount from line 33 of Form OR-10. If you qualify for an exception, enter the exception number from line 1 of the form inside box 43a. If you used the Annualized Income Worksheet (located in the Form OR-10 Instructions) to figure your interest, check box 43b. **Include Form OR-10 with your return** (along with any required statements if you're claiming an exception). Keep the Annualized Income Worksheet with your records.

Amount due

45 Amount you owe. Enter your total unpaid tax plus penalties and interest. **Note:** If you have an overpayment on line 40 **and** the overpayment is less than the total penalties and interest you entered on line 44, enter the amount from line 44 minus the amount on line 40.

Payment options

You may pay electronically from your checking or savings account, by credit card, or with a check, cashier's check, or money order. Cash payments can be made only at our main office in Salem. If the amount due is less than \$2, no payment is required.

Electronic payment from your checking or savings account

You can pay your current year income taxes, 2023 estimated income taxes, any prior year taxes due, and amended return taxes directly from your checking or savings account. There is no fee to use this service.

This option is available only through our website. Go to www.oregon.gov/dor and click the link for Revenue Online.

Direct debit may be available with e-filed returns at the time of filing.

Credit card payments

You can pay with your Discover, MasterCard, or Visa credit card. The service provider **will charge** you a convenience fee. The service provider will tell you what the fee is during the transaction; you will have the option to continue or cancel the transaction before entering your credit card information. If you complete the credit card transaction, you will receive a confirmation number. **Keep this confirmation number as proof of payment—don't send it with your return.**

To pay by credit card, go to www.oregon.gov/dor and click the link for Revenue Online.

Check or money order

- Make your check or money order payable to "**Oregon Department of Revenue.**"
- Write all of the following on your payment:
 - The tax year (2022).
 - The form you're filing (Oregon Form OR-40).
 - The last four digits of your SSN or ITIN.
- Use blue or black ballpoint ink. Don't use red or purple ink or gel pens.
- Don't send cash or a postdated check.

Form OR-40-V. Use the voucher **only** if you're making a separate payment by check, cashier's check, or money order. **Don't** use the voucher if you're including a payment with your return or making an electronic payment. See Form OR-40-V instructions for additional information and mailing address.

Payment plan. If you can't pay in full now, pay what you can. Contact us and we will help you set up a payment plan for the amount you don't pay with your return.

Refund

- 46 Refund.** Enter your overpayment from line 40 minus any penalty or interest from line 44.
Note: If the amount on line 44 is more than the overpayment on line 40, see the instructions for line 45.

You have three years from the due date of the return to file a claim for your refund. By law, we can't issue a refund if you file your return more than three years after the return's due date (without extensions) or if the refund is less than \$1. For more information about the time limit for claiming a refund, see "Payments and refunds" in Publication OR-17.

Interest on refunds. See "Payments and refunds" in Publication OR-17 for information about interest paid on refunds.

Refund applications

If line 46 shows a refund, you may use some or all of it to:

- Make an estimated tax payment for a later year.
- Donate to one or more of the charitable organizations listed on Schedule OR-DONATE.
- Contribute to the political party of your choice.
- Make a deposit to an Oregon college or MFS 529 savings plan account.

Each of these applications will reduce your refund. The combined total of all applications can't be more than the amount of your refund.

Note: A refund of overpaid tax will be offset against outstanding debt before any amount is applied or refunded to you.

Instructions for amended returns. If line 5 of the **Amended worksheet** shows a refund, you can use some or all of it for the refund applications listed above. However, you **can't reduce** any amounts you've already applied from a refund on your original return. See the instructions for each application for details.

- 47 Open estimated tax account.** Enter the amount of your refund you want to apply as a tax payment for a later year. This amount will be applied to your **open** estimated tax account (to a year where you **will be** filing a tax return). Generally, unless you're filing a delinquent or amended return, the payment will be applied to the 2023 tax year. For more information, see "Payments and refunds" in Publication OR-17.

Instructions for amended returns. Enter the amount, if any, from a refund on your original return that you've already applied as an estimated tax payment for a later year. If line 5 of the **Amended worksheet** shows a refund and you want to apply some or all of it as an estimated tax payment, include the amount you want to apply.

- 48 Charitable checkoff.** Enter the amount from line 30 of Schedule OR-DONATE. For more information, see the schedule instructions. You can download Schedule OR-DONATE and instructions from our website or you can contact us to order it.

Note: If your refund—after any application to an open estimated tax account—is less than your total donation amount, your donations will be prorated.

To make direct donations instead, you can find each charity's address listed on our website. Don't mail your donations to us.

Instructions for amended returns. Enter the amount, if any, from a refund on your original return that you applied as charitable donations using Schedule OR-DONATE. If line 5 of the **Amended worksheet** shows a refund, you can donate some or all of it to one or more of the listed charities. Include this amount and an amended Schedule OR-DONATE with your amended return. **Note:** The refund from your amended return will be applied as a donation for the calendar year in which you're filing it.

- 49 Political party checkoff.** You may use your refund to contribute \$3 to the Oregon political party of your choice. If you're filing a joint return, you and your spouse may each contribute \$3. **Note:** Your contribution will **reduce** your refund and **does not** qualify for the political contribution credit.

To make a contribution:

1. Designate the political party of your choice using the party's code from the alphabetized list below.
 - If **you** contribute, enter **one** code in box 49a.
 - If **your spouse** contributes on a joint return, enter **one** code in box 49b.

Enter only one code per taxpayer. Spouses filing a joint return don't have to enter the same code.

- Constitution Party of Oregon [code 500].
- Democratic Party of Oregon [code 501].
- Independent Party of Oregon [code 502].
- Libertarian Party of Oregon [code 503].
- Oregon Republican Party [code 504].
- Pacific Green Party of Oregon [code 505].
- Progressive Party [code 506].
- Working Families Party of Oregon [code 507].

2. Enter your total contribution amount.
 - If **you or** your spouse contribute, enter \$3.
 - If both **you and** your spouse contribute on a joint return, enter \$6.

Note: Your political party contribution **won't** be made if:

- Your refund—after any application to an open estimated tax account or charitable checkoff donation—is less than your total contribution amount.

- You enter an amount but don't designate a party (or parties).
- You designate a party (or parties) but don't enter an amount.
- You enter more than one party code per taxpayer.

Instructions for amended returns. Enter the amount, if any, from a refund on your original return that you applied as a political party contribution. If line 5 of the **Amended worksheet** shows a refund and you didn't make the maximum political party contribution on your original return, you may use the refund to make a contribution on your amended return.

50 Oregon college or MFS 529 savings plan. Enter the amount from line 5 of Schedule OR-529. For minimum deposit amounts and other information, see the schedule instructions. You can download Schedule OR-529 from our website or you can contact us to order it.

Note: If the amount of your refund—after any application to an open estimated tax account, charitable check-off donation, or political party contribution—is less than the total amount you want to deposit, no deposit will be made.

Instructions for amended returns. Enter the amount, if any, from a refund on your original return that you applied as an Oregon college or MFS 529 savings plan deposit. If line 5 of the **Amended worksheet** shows a refund, add the amount you want to apply as a deposit and include an amended Schedule OR-529 with your amended return. The refund will be applied for the year in which you're filing the amended return.

52 Net refund. You must **reduce your refund** by any amounts applied to your open estimated tax account, charitable checkoff donations, political party contributions, and Oregon college or MFS 529 savings plan accounts. **By law, we can't issue or apply a refund if you file your return more than three years after the return's due date (excluding extensions).**

Direct deposit

53 Direct deposit. In most cases, we can deposit your refund directly into your checking or savings account instead of mailing you a check. However, federal banking regulations prevent us from making a refund by direct deposit if the final destination is an account outside the U.S. In that case, we must issue a paper check instead.

Before you enter your information, verify that your deposit will be accepted and confirm your routing and account numbers. You can find a diagram of a personal check showing where these numbers are located in the "Payments and refunds" section of Publication OR-17.

Follow these steps to make sure your refund will be deposited into the correct account:

1. **Check the box** if the final destination for your refund would be an account outside the U.S. **Note:** If you check this box, you will be issued a paper check.
2. **Check the appropriate box, either checking or savings, but not both.**
3. **Enter your nine-digit routing number.** Routing numbers begin with the digits 01 through 12, 21 through 32, or 61 through 72.
4. **Enter your account number.** Account numbers can be up to 17 characters (both numbers and letters). Don't include hyphens, spaces, or special symbols.
5. **Double-check** the account and routing numbers. **These numbers can't be changed after the return is filed.**

Signature block

Signature(s). Be sure to sign and date your return. If you're filing a joint return, both taxpayers must sign. By signing the return, you acknowledge, under penalty of false swearing, that the information on the return and any attachments is true, correct, and complete.

Minor child's return. If your child can't sign their tax return, you may sign the child's name as their legal agent. Sign the child's name and then write "By [your signature], parent (or other legal guardian) of minor child."

Preparer signature. Anyone who prepares, advises, or assists in preparing personal income tax returns in exchange for compensation of any kind **must** be licensed to prepare Oregon returns and **must** sign the return.

Signing the return doesn't grant your preparer the right to represent you or make decisions on your behalf. See the *Tax Information Authorization and Power of Attorney for Representation* form and instructions on our website for more information.

Contact the following agencies to check the status of your Oregon tax practitioner:

- State Board of Tax Practitioners at 503-378-4034 (Salem) for licensed tax consultants or preparers, or go to www.oregon.gov/obtp.
- State Board of Accountancy at 503-378-4181 (Salem) for public accountants and certified public accountants, or go to www.oregon.gov/boa.

Preparer license number. Licensed tax consultants and tax preparers: enter your license number. CPAs: enter your certificate number. Tax-Aide volunteers: enter your TCE site number. All others: leave blank. **Don't** enter your driver license number.

Before you file

Copy of federal return. Before you assemble your Oregon return, make a copy of both sides of your federal Form 1040 or 1040-SR along with Schedules 1 through 3 (as applicable), 1040-X, or 1040-NR.

Don't include any other federal schedules or an extension request unless instructed otherwise. Keep these with your records; we may ask for them later.

If you created an "as if" federal return, use blue or black ink to label it "as if" on the top left corner. Include it along with the copy of your actual federal return (and any amendments).

Failure to include your federal return will delay processing, and items claimed on your Oregon return may be adjusted or denied.

Amended Oregon return. If you're amending your Oregon return due to changes to your federal return or a return you filed with another state, include a copy of your amended or corrected federal or other state return or audit report. If you're amending only your Oregon return, include a copy of your original federal or other state return.

Assemble your Oregon return. Assemble your return in the order shown below. If a form has more than one page, be sure that you've included all pages and that they're all from the same 2022 form. For example, if you're filing Schedule OR-WFHDC, Schedule OR-A, or Schedule OR-ASC, be sure that "2022 Schedule OR-WFHDC", "2022 Schedule OR-A", or "2022 Schedule OR-ASC" is printed at the top of each page and that you've included all pages associated with each schedule.

Important: Don't use staples, paperclips, tape, or other fasteners. Doing so will delay processing.

1. Payment by check or money order, if any. **Don't use a voucher.**
2. Form(s) W-2 and 1099 showing Oregon tax withheld.
3. Form OR-40.
4. Schedule OR-A.
5. Schedule OR-ASC.
6. Schedule OR-ADD-DEP.
7. Schedule OR-DONATE.
8. Schedule OR-529.
9. Schedule OR-PTE-FY.
10. Form OR-10.
11. Schedule OR-EIC-ITIN.
12. Schedule OR-WFHDC.
13. Other Oregon schedules required to be included with your return.
14. If you're an RDP filing separately for Oregon, your RDP's Oregon return.
15. Your federal return(s) and schedules.

Note: If you're making an estimated tax payment for 2023 by check or money order, send the payment in a **separate envelope** with a completed Form OR-40-V. **Don't** include your 2023 payment or voucher with your 2022 return.

Avoid processing delays

Type or clearly print your name, SSN, date of birth, complete mailing address, and daytime phone number on your return.

Include all pages of your Oregon return.

Double-check your figures and other numbers, including your SSN. Errors will delay processing. Common mistakes are:

- Math errors.
- A wrong amount claimed for the federal tax liability subtraction.
- Using the wrong line or column on the tax tables.
- Using the wrong tax chart.

If you have tax to pay, review the instructions for line 45.

Verify your account information if you're requesting a refund by direct deposit.

Sign your return. Both spouses must sign a joint return.

Include legible copies of all W-2 and 1099 forms showing Oregon income tax withheld. Place them on top of your return along with any payment by check, cashier's check, or money order.

Include a copy of your federal return (front and back) with your Oregon return. **Include** federal Schedules 1 through 3 (if applicable), but **don't include** other federal schedules unless otherwise instructed. Place it behind all Oregon forms and schedules.

Payment by check, cashier's check, or money order should be placed on top of your return. Don't mail cash. **Don't use a voucher.**

Don't use staples, paper clips, tape, or other fasteners.

Mail your return in a stamped envelope. Use a business-size (4 × 9½ inches) or larger envelope with adequate postage. Don't use a smaller envelope—it delays processing.

Tax return mailing addresses

Mail refund returns or no-tax-due returns to:

REFUND
PO Box 14700
Salem OR 97309-0930

Mail tax-to-pay returns to:

Oregon Department of Revenue
PO Box 14555
Salem OR 97309-0940

2022 Tax Tables for Form OR-40

S Use column S if you are:

- Single.
- Married filing separately.

J Use column J if you are:

- Married filing jointly.
- Head of household.
- Surviving spouse.

If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:	
At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J
		Your tax is:				Your tax is:				Your tax is:				Your tax is:	
\$ 0				\$ 4,000				\$ 9,000				\$ 14,000			
				4,000 – 4,100	198	192		9,000 – 9,100	536	461		14,000 – 14,100	966	798	
				4,100 – 4,200	205	197		9,100 – 9,200	543	467		14,100 – 14,200	974	805	
				4,200 – 4,300	212	202		9,200 – 9,300	549	474		14,200 – 14,300	983	812	
				4,300 – 4,400	219	207		9,300 – 9,400	556	481		14,300 – 14,400	992	818	
				4,400 – 4,500	225	211		9,400 – 9,500	563	488		14,400 – 14,500	1,001	825	
				4,500 – 4,600	232	216		9,500 – 9,600	572	494		14,500 – 14,600	1,009	832	
				4,600 – 4,700	239	221		9,600 – 9,700	581	501		14,600 – 14,700	1,018	839	
				4,700 – 4,800	246	226		9,700 – 9,800	589	508		14,700 – 14,800	1,027	845	
0 – 20	0	0	0	4,800 – 4,900	252	230		9,800 – 9,900	598	515		14,800 – 14,900	1,036	852	
20 – 50	2	2	2	4,900 – 5,000	259	235		9,900 – 10,000	607	521		14,900 – 15,000	1,044	859	
\$ 50				\$ 5,000				\$ 10,000				\$ 15,000			
50 – 100	4	4		5,000 – 5,100	266	240		10,000 – 10,100	616	528		15,000 – 15,100	1,053	866	
100 – 200	7	7		5,100 – 5,200	273	245		10,100 – 10,200	624	535		15,100 – 15,200	1,062	872	
200 – 300	12	12		5,200 – 5,300	279	249		10,200 – 10,300	633	542		15,200 – 15,300	1,071	879	
300 – 400	17	17		5,300 – 5,400	286	254		10,300 – 10,400	642	548		15,300 – 15,400	1,079	886	
400 – 500	21	21		5,400 – 5,500	293	259		10,400 – 10,500	651	555		15,400 – 15,500	1,088	893	
500 – 600	26	26		5,500 – 5,600	300	264		10,500 – 10,600	659	562		15,500 – 15,600	1,097	899	
600 – 700	31	31		5,600 – 5,700	306	268		10,600 – 10,700	668	569		15,600 – 15,700	1,106	906	
700 – 800	36	36		5,700 – 5,800	313	273		10,700 – 10,800	677	575		15,700 – 15,800	1,114	913	
800 – 900	40	40		5,800 – 5,900	320	278		10,800 – 10,900	686	582		15,800 – 15,900	1,123	920	
900 – 1,000	45	45		5,900 – 6,000	327	283		10,900 – 11,000	694	589		15,900 – 16,000	1,132	926	
\$ 1,000				\$ 6,000				\$ 11,000				\$ 16,000			
1,000 – 1,100	50	50		6,000 – 6,100	333	287		11,000 – 11,100	703	596		16,000 – 16,100	1,141	933	
1,100 – 1,200	55	55		6,100 – 6,200	340	292		11,100 – 11,200	712	602		16,100 – 16,200	1,149	940	
1,200 – 1,300	59	59		6,200 – 6,300	347	297		11,200 – 11,300	721	609		16,200 – 16,300	1,158	947	
1,300 – 1,400	64	64		6,300 – 6,400	354	302		11,300 – 11,400	729	616		16,300 – 16,400	1,167	953	
1,400 – 1,500	69	69		6,400 – 6,500	360	306		11,400 – 11,500	738	623		16,400 – 16,500	1,176	960	
1,500 – 1,600	74	74		6,500 – 6,600	367	311		11,500 – 11,600	747	629		16,500 – 16,600	1,184	967	
1,600 – 1,700	78	78		6,600 – 6,700	374	316		11,600 – 11,700	756	636		16,600 – 16,700	1,193	974	
1,700 – 1,800	83	83		6,700 – 6,800	381	321		11,700 – 11,800	764	643		16,700 – 16,800	1,202	980	
1,800 – 1,900	88	88		6,800 – 6,900	387	325		11,800 – 11,900	773	650		16,800 – 16,900	1,211	987	
1,900 – 2,000	93	93		6,900 – 7,000	394	330		11,900 – 12,000	782	656		16,900 – 17,000	1,219	994	
\$ 2,000				\$ 7,000				\$ 12,000				\$ 17,000			
2,000 – 2,100	97	97		7,000 – 7,100	401	335		12,000 – 12,100	791	663		17,000 – 17,100	1,228	1,001	
2,100 – 2,200	102	102		7,100 – 7,200	408	340		12,100 – 12,200	799	670		17,100 – 17,200	1,237	1,007	
2,200 – 2,300	107	107		7,200 – 7,300	414	344		12,200 – 12,300	808	677		17,200 – 17,300	1,246	1,014	
2,300 – 2,400	112	112		7,300 – 7,400	421	349		12,300 – 12,400	817	683		17,300 – 17,400	1,254	1,021	
2,400 – 2,500	116	116		7,400 – 7,500	428	354		12,400 – 12,500	826	690		17,400 – 17,500	1,263	1,028	
2,500 – 2,600	121	121		7,500 – 7,600	435	359		12,500 – 12,600	834	697		17,500 – 17,600	1,272	1,034	
2,600 – 2,700	126	126		7,600 – 7,700	441	366		12,600 – 12,700	843	704		17,600 – 17,700	1,281	1,041	
2,700 – 2,800	131	131		7,700 – 7,800	448	373		12,700 – 12,800	852	710		17,700 – 17,800	1,289	1,048	
2,800 – 2,900	135	135		7,800 – 7,900	455	380		12,800 – 12,900	861	717		17,800 – 17,900	1,298	1,055	
2,900 – 3,000	140	140		7,900 – 8,000	462	386		12,900 – 13,000	869	724		17,900 – 18,000	1,307	1,061	
\$ 3,000				\$ 8,000				\$ 13,000				\$ 18,000			
3,000 – 3,100	145	145		8,000 – 8,100	468	393		13,000 – 13,100	878	731		18,000 – 18,100	1,316	1,068	
3,100 – 3,200	150	150		8,100 – 8,200	475	400		13,100 – 13,200	887	737		18,100 – 18,200	1,324	1,075	
3,200 – 3,300	154	154		8,200 – 8,300	482	407		13,200 – 13,300	896	744		18,200 – 18,300	1,333	1,082	
3,300 – 3,400	159	159		8,300 – 8,400	489	413		13,300 – 13,400	904	751		18,300 – 18,400	1,342	1,088	
3,400 – 3,500	164	164		8,400 – 8,500	495	420		13,400 – 13,500	913	758		18,400 – 18,500	1,351	1,095	
3,500 – 3,600	169	169		8,500 – 8,600	502	427		13,500 – 13,600	922	764		18,500 – 18,600	1,359	1,102	
3,600 – 3,700	173	173		8,600 – 8,700	509	434		13,600 – 13,700	931	771		18,600 – 18,700	1,368	1,109	
3,700 – 3,800	178	178		8,700 – 8,800	516	440		13,700 – 13,800	939	778		18,700 – 18,800	1,377	1,115	
3,800 – 3,900	185	183		8,800 – 8,900	522	447		13,800 – 13,900	948	785		18,800 – 18,900	1,386	1,122	
3,900 – 4,000	192	188		8,900 – 9,000	529	454		13,900 – 14,000	957	791		18,900 – 19,000	1,394	1,130	

2022 Tax Tables for Form OR-40

S Use column S if you are:

- Single.
- Married filing separately.

J Use column J if you are:

- Married filing jointly.
- Head of household.
- Surviving spouse.

If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:									
At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J								
		Your tax is:				Your tax is:				Your tax is:				Your tax is:									
\$ 19,000				\$ 24,000				\$ 29,000				\$ 34,000											
19,000 – 19,100	1,403	1,139	24,000 – 24,100	1,841	1,577	29,000 – 29,100	2,278	2,014	34,000 – 34,100	2,716	2,452	19,100 – 19,200	1,412	1,148	24,100 – 24,200	1,849	1,585	29,100 – 29,200	2,287	2,023	34,100 – 34,200	2,724	2,460
19,200 – 19,300	1,421	1,157	24,200 – 24,300	1,858	1,594	29,200 – 29,300	2,296	2,032	34,200 – 34,300	2,733	2,469	19,300 – 19,400	1,429	1,165	24,300 – 24,400	1,867	1,603	29,300 – 29,400	2,304	2,040	34,300 – 34,400	2,742	2,478
19,400 – 19,500	1,438	1,174	24,400 – 24,500	1,876	1,612	29,400 – 29,500	2,313	2,049	34,400 – 34,500	2,751	2,487	19,500 – 19,600	1,447	1,183	24,500 – 24,600	1,884	1,620	29,500 – 29,600	2,322	2,058	34,500 – 34,600	2,759	2,495
19,600 – 19,700	1,456	1,192	24,600 – 24,700	1,893	1,629	29,600 – 29,700	2,331	2,067	34,600 – 34,700	2,768	2,504	19,700 – 19,800	1,464	1,200	24,700 – 24,800	1,902	1,638	29,700 – 29,800	2,339	2,075	34,700 – 34,800	2,777	2,513
19,800 – 19,900	1,473	1,209	24,800 – 24,900	1,911	1,647	29,800 – 29,900	2,348	2,084	34,800 – 34,900	2,786	2,522	19,900 – 20,000	1,482	1,218	24,900 – 25,000	1,919	1,655	29,900 – 30,000	2,357	2,093	34,900 – 35,000	2,794	2,530
\$ 20,000				\$ 25,000				\$ 30,000				\$ 35,000											
20,000 – 20,100	1,491	1,227	25,000 – 25,100	1,928	1,664	30,000 – 30,100	2,366	2,102	35,000 – 35,100	2,803	2,539	20,100 – 20,200	1,499	1,235	25,100 – 25,200	1,937	1,673	30,100 – 30,200	2,374	2,110	35,100 – 35,200	2,812	2,548
20,200 – 20,300	1,508	1,244	25,200 – 25,300	1,946	1,682	30,200 – 30,300	2,383	2,119	35,200 – 35,300	2,821	2,557	20,300 – 20,400	1,517	1,253	25,300 – 25,400	1,954	1,690	30,300 – 30,400	2,392	2,128	35,300 – 35,400	2,829	2,565
20,400 – 20,500	1,526	1,262	25,400 – 25,500	1,963	1,699	30,400 – 30,500	2,401	2,137	35,400 – 35,500	2,838	2,574	20,500 – 20,600	1,534	1,270	25,500 – 25,600	1,972	1,708	30,500 – 30,600	2,409	2,145	35,500 – 35,600	2,847	2,583
20,600 – 20,700	1,543	1,279	25,600 – 25,700	1,981	1,717	30,600 – 30,700	2,418	2,154	35,600 – 35,700	2,856	2,592	20,700 – 20,800	1,552	1,288	25,700 – 25,800	1,989	1,725	30,700 – 30,800	2,427	2,163	35,700 – 35,800	2,864	2,600
20,800 – 20,900	1,561	1,297	25,800 – 25,900	1,998	1,734	30,800 – 30,900	2,436	2,172	35,800 – 35,900	2,873	2,609	20,900 – 21,000	1,569	1,305	25,900 – 26,000	2,007	1,743	30,900 – 31,000	2,444	2,180	35,900 – 36,000	2,882	2,618
\$ 21,000				\$ 26,000				\$ 31,000				\$ 36,000											
21,000 – 21,100	1,578	1,314	26,000 – 26,100	2,016	1,752	31,000 – 31,100	2,453	2,189	36,000 – 36,100	2,891	2,627	21,100 – 21,200	1,587	1,323	26,100 – 26,200	2,024	1,760	31,100 – 31,200	2,462	2,198	36,100 – 36,200	2,899	2,635
21,200 – 21,300	1,596	1,332	26,200 – 26,300	2,033	1,769	31,200 – 31,300	2,471	2,207	36,200 – 36,300	2,908	2,644	21,300 – 21,400	1,604	1,340	26,300 – 26,400	2,042	1,778	31,300 – 31,400	2,479	2,215	36,300 – 36,400	2,917	2,653
21,400 – 21,500	1,613	1,349	26,400 – 26,500	2,051	1,787	31,400 – 31,500	2,488	2,224	36,400 – 36,500	2,926	2,662	21,500 – 21,600	1,622	1,358	26,500 – 26,600	2,059	1,795	31,500 – 31,600	2,497	2,233	36,500 – 36,600	2,934	2,670
21,600 – 21,700	1,631	1,367	26,600 – 26,700	2,068	1,804	31,600 – 31,700	2,506	2,242	36,600 – 36,700	2,943	2,679	21,700 – 21,800	1,639	1,375	26,700 – 26,800	2,077	1,813	31,700 – 31,800	2,514	2,250	36,700 – 36,800	2,952	2,688
21,800 – 21,900	1,648	1,384	26,800 – 26,900	2,086	1,822	31,800 – 31,900	2,523	2,259	36,800 – 36,900	2,961	2,697	21,900 – 22,000	1,657	1,393	26,900 – 27,000	2,094	1,830	31,900 – 32,000	2,532	2,268	36,900 – 37,000	2,969	2,705
\$ 22,000				\$ 27,000				\$ 32,000				\$ 37,000											
22,000 – 22,100	1,666	1,402	27,000 – 27,100	2,103	1,839	32,000 – 32,100	2,541	2,277	37,000 – 37,100	2,978	2,714	22,100 – 22,200	1,674	1,410	27,100 – 27,200	2,112	1,848	32,100 – 32,200	2,549	2,285	37,100 – 37,200	2,987	2,723
22,200 – 22,300	1,683	1,419	27,200 – 27,300	2,121	1,857	32,200 – 32,300	2,558	2,294	37,200 – 37,300	2,996	2,732	22,300 – 22,400	1,692	1,428	27,300 – 27,400	2,129	1,865	32,300 – 32,400	2,567	2,303	37,300 – 37,400	3,004	2,740
22,400 – 22,500	1,701	1,437	27,400 – 27,500	2,138	1,874	32,400 – 32,500	2,576	2,312	37,400 – 37,500	3,013	2,749	22,500 – 22,600	1,709	1,445	27,500 – 27,600	2,147	1,883	32,500 – 32,600	2,584	2,320	37,500 – 37,600	3,022	2,758
22,600 – 22,700	1,718	1,454	27,600 – 27,700	2,156	1,892	32,600 – 32,700	2,593	2,329	37,600 – 37,700	3,031	2,767	22,700 – 22,800	1,727	1,463	27,700 – 27,800	2,164	1,900	32,700 – 32,800	2,602	2,338	37,700 – 37,800	3,039	2,775
22,800 – 22,900	1,736	1,472	27,800 – 27,900	2,173	1,909	32,800 – 32,900	2,611	2,347	37,800 – 37,900	3,048	2,784	22,900 – 23,000	1,744	1,480	27,900 – 28,000	2,182	1,918	32,900 – 33,000	2,619	2,355	37,900 – 38,000	3,057	2,793
\$ 23,000				\$ 28,000				\$ 33,000				\$ 38,000											
23,000 – 23,100	1,753	1,489	28,000 – 28,100	2,191	1,927	33,000 – 33,100	2,628	2,364	38,000 – 38,100	3,066	2,802	23,100 – 23,200	1,762	1,498	28,100 – 28,200	2,199	1,935	33,100 – 33,200	2,637	2,373	38,100 – 38,200	3,074	2,810
23,200 – 23,300	1,771	1,507	28,200 – 28,300	2,208	1,944	33,200 – 33,300	2,646	2,382	38,200 – 38,300	3,083	2,819	23,300 – 23,400	1,779	1,515	28,300 – 28,400	2,217	1,953	33,300 – 33,400	2,654	2,390	38,300 – 38,400	3,092	2,828
23,400 – 23,500	1,788	1,524	28,400 – 28,500	2,226	1,962	33,400 – 33,500	2,663	2,399	38,400 – 38,500	3,101	2,837	23,500 – 23,600	1,797	1,533	28,500 – 28,600	2,234	1,970	33,500 – 33,600	2,672	2,408	38,500 – 38,600	3,109	2,845
23,600 – 23,700	1,806	1,542	28,600 – 28,700	2,243	1,979	33,600 – 33,700	2,681	2,417	38,600 – 38,700	3,118	2,854	23,700 – 23,800	1,814	1,550	28,700 – 28,800	2,252	1,988	33,700 – 33,800	2,689	2,425	38,700 – 38,800	3,127	2,863
23,800 – 23,900	1,823	1,559	28,800 – 28,900	2,261	1,997	33,800 – 33,900	2,698	2,434	38,800 – 38,900	3,136	2,872	23,900 – 24,000	1,832	1,568	28,900 – 29,000	2,269	2,005	33,900 – 34,000	2,707	2,443	38,900 – 39,000	3,144	2,880

2022 Tax Tables for Form OR-40

S Use column S if you are:

- Single.
- Married filing separately.

J Use column J if you are:

- Married filing jointly.
- Head of household.
- Surviving spouse.

If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:	
At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J
		Your tax is:				Your tax is:				Your tax is:				Your tax is:	
\$ 39,000				\$ 42,000				\$ 45,000				\$ 48,000			
39,000 – 39,100	3,153	2,889		42,000 – 42,100	3,416	3,152		45,000 – 45,100	3,678	3,414		48,000 – 48,100	3,941	3,677	
39,100 – 39,200	3,162	2,898		42,100 – 42,200	3,424	3,160		45,100 – 45,200	3,687	3,423		48,100 – 48,200	3,949	3,685	
39,200 – 39,300	3,171	2,907		42,200 – 42,300	3,433	3,169		45,200 – 45,300	3,696	3,432		48,200 – 48,300	3,958	3,694	
39,300 – 39,400	3,179	2,915		42,300 – 42,400	3,442	3,178		45,300 – 45,400	3,704	3,440		48,300 – 48,400	3,967	3,703	
39,400 – 39,500	3,188	2,924		42,400 – 42,500	3,451	3,187		45,400 – 45,500	3,713	3,449		48,400 – 48,500	3,976	3,712	
39,500 – 39,600	3,197	2,933		42,500 – 42,600	3,459	3,195		45,500 – 45,600	3,722	3,458		48,500 – 48,600	3,984	3,720	
39,600 – 39,700	3,206	2,942		42,600 – 42,700	3,468	3,204		45,600 – 45,700	3,731	3,467		48,600 – 48,700	3,993	3,729	
39,700 – 39,800	3,214	2,950		42,700 – 42,800	3,477	3,213		45,700 – 45,800	3,739	3,475		48,700 – 48,800	4,002	3,738	
39,800 – 39,900	3,223	2,959		42,800 – 42,900	3,486	3,222		45,800 – 45,900	3,748	3,484		48,800 – 48,900	4,011	3,747	
39,900 – 40,000	3,232	2,968		42,900 – 43,000	3,494	3,230		45,900 – 46,000	3,757	3,493		48,900 – 49,000	4,019	3,755	
\$ 40,000				\$ 43,000				\$ 46,000				\$ 49,000			
40,000 – 40,100	3,241	2,977		43,000 – 43,100	3,503	3,239		46,000 – 46,100	3,766	3,502		49,000 – 49,100	4,028	3,764	
40,100 – 40,200	3,249	2,985		43,100 – 43,200	3,512	3,248		46,100 – 46,200	3,774	3,510		49,100 – 49,200	4,037	3,773	
40,200 – 40,300	3,258	2,994		43,200 – 43,300	3,521	3,257		46,200 – 46,300	3,783	3,519		49,200 – 49,300	4,046	3,782	
40,300 – 40,400	3,267	3,003		43,300 – 43,400	3,529	3,265		46,300 – 46,400	3,792	3,528		49,300 – 49,400	4,054	3,790	
40,400 – 40,500	3,276	3,012		43,400 – 43,500	3,538	3,274		46,400 – 46,500	3,801	3,537		49,400 – 49,500	4,063	3,799	
40,500 – 40,600	3,284	3,020		43,500 – 43,600	3,547	3,283		46,500 – 46,600	3,809	3,545		49,500 – 49,600	4,072	3,808	
40,600 – 40,700	3,293	3,029		43,600 – 43,700	3,556	3,292		46,600 – 46,700	3,818	3,554		49,600 – 49,700	4,081	3,817	
40,700 – 40,800	3,302	3,038		43,700 – 43,800	3,564	3,300		46,700 – 46,800	3,827	3,563		49,700 – 49,800	4,089	3,825	
40,800 – 40,900	3,311	3,047		43,800 – 43,900	3,573	3,309		46,800 – 46,900	3,836	3,572		49,800 – 49,900	4,098	3,834	
40,900 – 41,000	3,319	3,055		43,900 – 44,000	3,582	3,318		46,900 – 47,000	3,844	3,580		49,900 – 50,000	4,107	3,843	
\$ 41,000				\$ 44,000				\$ 47,000							
41,000 – 41,100	3,328	3,064		44,000 – 44,100	3,591	3,327		47,000 – 47,100	3,853	3,589					
41,100 – 41,200	3,337	3,073		44,100 – 44,200	3,599	3,335		47,100 – 47,200	3,862	3,598					
41,200 – 41,300	3,346	3,082		44,200 – 44,300	3,608	3,344		47,200 – 47,300	3,871	3,607					
41,300 – 41,400	3,354	3,090		44,300 – 44,400	3,617	3,353		47,300 – 47,400	3,879	3,615					
41,400 – 41,500	3,363	3,099		44,400 – 44,500	3,626	3,362		47,400 – 47,500	3,888	3,624					
41,500 – 41,600	3,372	3,108		44,500 – 44,600	3,634	3,370		47,500 – 47,600	3,897	3,633					
41,600 – 41,700	3,381	3,117		44,600 – 44,700	3,643	3,379		47,600 – 47,700	3,906	3,642					
41,700 – 41,800	3,389	3,125		44,700 – 44,800	3,652	3,388		47,700 – 47,800	3,914	3,650					
41,800 – 41,900	3,398	3,134		44,800 – 44,900	3,661	3,397		47,800 – 47,900	3,923	3,659					
41,900 – 42,000	3,407	3,143		44,900 – 45,000	3,669	3,405		47,900 – 48,000	3,932	3,668					

2022 Tax rate charts

Chart S: For persons filing single or married/RDP filing separately—

If your taxable income is \$50,000 or more but not over \$125,000your tax is \$4,111 plus 8.75% of excess over \$50,000

If your taxable income is over \$125,000your tax is \$10,674 plus 9.9% of excess over \$125,000

Chart J: For persons filing jointly, head of household, or qualifying surviving spouse—

If your taxable income is \$50,000 or more but not over \$250,000.....your tax is \$3,847 plus 8.75% of excess over \$50,000

If your taxable income is over \$250,000.....your tax is \$21,347 plus 9.9% of excess over \$250,000