

2023 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 15, 2024** 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 new Oregon Kids Credit or 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

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 2023 Oregon tax is due **April 15, 2024**.

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, 2022.

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 tax recapture on your Oregon return.

New information

Oregon Kids Credit. A new refundable tax credit is available to certain taxpayers with a qualifying child age 5 or younger. See instructions for line 37.

Paid Leave Oregon benefits. Oregon's new program providing medical, family, and safe leave began paying benefits September 3, 2023. Changes to your return may be necessary if you received benefits under the program. See "Subtractions" in Publication OR-17 for more information.

National Guard subtraction. Pay for active service in the National Guard can now generally be subtracted from taxable income if the service is authorized by the Governor. This change also applies retroactively to tax years 2021 and 2022. If you received National Guard pay during those years, you will need to amend your return to take advantage of the subtraction. See "Military personnel filing information" in Publication OR-17 for more information.

Casualty loss from state-declared emergency. If you experienced a loss in Oregon due to a state-declared emergency and weren't able to deduct it on your federal return, you may be able to take a subtraction on your Oregon return. This subtraction applies to tax years 2020, 2021, and 2022, as well as future years. If you meet the requirements for the subtraction for those years, you'll need to amend your return to take advantage

of the subtraction. See "Subtractions" in Publication OR-17 for more information.

Pass-through entity elective tax. There is now a subtraction available for refunds of the elective tax that were passed through to you and included as income on your federal return. See "Subtractions" in Publication OR-17 for more information.

Forest conservation credit. A new tax credit is available to small forestland owners that choose to create a forest conservation area. The forest conservation area requires restrictions on harvest to be followed for 50 years. See "Carryforward credits" in Publication OR-17 for additional information.

Agricultural Employer Overtime Tax Credit. A refundable credit is available for employers who pay overtime to their agricultural workers. Employers must apply for the credit in January for overtime wages paid in the prior year, and they must receive notification of the credit amount from the Department of Revenue before the credit can be claimed. See "Refundable credits" in Publication OR-17 for more information.

Federal tax liability subtraction. The 2023 federal tax subtraction limit is \$7,800 (\$3,900 for married filing separately). It may be limited further based on your adjusted gross income (AGI). See instructions for line 10.

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.

Schedule OR-ASC. If you're claiming an addition, subtraction, tax recapture, or credit 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	\$1,250*
	0	\$7,305
Single	1	\$8,505
	2	\$9,705
Married filing jointly	0	\$14,605
	1	\$15,605
	2	\$16,605
	3	\$17,605
	4	\$18,605
Married filing separately	0	\$7,305
	1	\$8,305
	2	\$9,305
Head of household	0	\$9,165
	1	\$10,365
	2	\$11,565
Qualifying surviving spouse	0	\$10,180
	1	\$11,180
	2	\$12,180

**The larger of \$1,250, 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.
- You may qualify to claim a refundable credit.

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 15, 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 2023 or you're a non-U.S. citizen without permanent resident status.

- **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 2023. 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 withheld Oregon tax.

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 2023 is **April 15, 2024**. 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. The due date for filing your return on extension is October 15, 2024.

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 15, 2024. 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 16, 2024, 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. File your return by October 15, 2024.

Penalties

If you don't pay all of your tax by April 15, 2024, 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.

2024 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.

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 2024 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.

Oregon and federal estimated tax laws are not the same. See Publication OR-ESTIMATE for more information, including:

- Detailed instructions for calculating installment payments.
- Tax rate charts for 2024.
- Installment periods and due dates.
- Helpful worksheets and examples.
- Payment instructions.

You can find Publication OR-ESTIMATE and the payment voucher, Form OR-40-V, on our website or you can contact us to order them.

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 to claim a refund. See the instructions for lines 46 through 50, and for more information, see "Amended returns" in Publication OR-17.

How do I amend my 2023 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.

Mailing address. Use your current address.

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 an amended federal return. You will need to contact your software provider to find out if they support filing an amended federal 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 IRC or Oregon Revised Statute (ORS) that allows you to carry the NOL(s) back to the 2023 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 2023 return, use the **adjusted** amounts.

- | | |
|--|-----------|
| 1. Amended tax after standard and carryforward credits (amended Form OR-40, line 31). | 1. _____ |
| 2. Amended total payments and refundable credits (amended Form OR-40, line 40). | 2. _____ |
| 3. Line 1 minus line 2. If less than 0, use a minus sign. | 3. _____ |
| 4. Refund you already had for 2023 (original Form OR-40, line 47; Form OR-40-N, line 72; or Form OR-40-P, line 71). 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. _____ |
| 6. Refund applications that weren't on your original return (amended Form OR-40, lines 48 through 51), up to the refund amount on line 5. Don't use a minus sign.
Example: If line 5 is -\$500, you may apply up to \$500 on your amended Form OR-40, lines 48 through 51. | 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 45). | 8. _____ |
| 9. Total amended amount you owe. Line 5 plus line 8. | 9. _____ |
| 10. Payments made on or after April 15, 2024. | 10. _____ |
| 11. Total amount to pay with your amended return. Line 9 minus line 10. | 11. _____ |

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 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 2023 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 2023, check this box.

Name and address

Type or clearly print your own and, if married, your spouse's name, date of birth, and Social Security number (SSN). **Enter your spouse's information even if you're filing as married filing separately.** If you're filing for someone who died in 2023 or 2024, check the "Deceased" box next to their name.

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 15, 2024.
- 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.

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

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 Table 2 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, 1040-SR, or 1040-NR with Schedules 1 through 3 (if applicable) prepared as if you had filed as married filing separately.
- A copy of the joint Form 1040, 1040-SR, or 1040-NR with Schedules 1 through 3 (if applicable) 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 2023? 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 for 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
Child	SD	Biological or adopted child.
Stepchild	SC	Stepchild.
Foster child	FC	Foster child.
Sibling	SB	Sibling, half sibling, stepsibling, or sibling-in-law.
Parent	PT	Parent, stepparent, or parent-in-law.
Spouse	SP	Spouse or RDP.
Grandparent	GP	Grandparent or great-grandparent.
Grandchild	GC	Grandchild or great-grandchild.
Aunt/Uncle	AU	Parent's sibling or the sibling's spouse or RDP.
Niece/Nephew	NN	Sibling's child, grandchild, or other descendant.
Other relative	OR	Child's spouse or RDP, cousin, or other related individual.
No relation	NR	Unrelated 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 2023.
- 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, 2023 under the federal Individuals with Disabilities Education Act. Eligible disabilities include:
 - Autism spectrum disorder.
 - Communication disorder.
 - Deafblindness.
 - Developmental delay.
 - Emotional disturbance.
 - Hearing impairment (including deafness).
 - Intellectual disability.
 - Orthopedic impairment.
 - Other health impairment.
 - Specific learning disability.
 - Traumatic brain injury.
 - Visual impairment (including blindness).

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 Schedule OR-ASC and OR-ASC-NP Instructions or "Additions" in Publication OR-17.

Subtractions

10 2023 federal tax liability subtraction. Complete the following worksheet to determine your **federal tax liability** subtraction for 2023. 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 2023 is \$7,800 (\$3,900 if married filing separately). The subtraction is further limited by the AGI phase-outs shown in Table 4.

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 2023 federal return or we corrected the federal tax liability subtraction on your original 2023 Oregon return.
- A prior year's federal return was audited or amended, resulting in additional federal tax paid or refunded in 2023.
- 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 4. 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 4. | 10. _____ |
| 11. Smaller of line 9 or line 10. This is your federal tax liability subtraction. | 11. _____ |

Are you amending your 2023 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 4. 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	\$7,800
	\$125,000	\$130,000	\$6,250
	\$130,000	\$135,000	\$4,700
	\$135,000	\$140,000	\$3,100
	\$140,000	\$145,000	\$1,550
	\$145,000 or more		0
Married filing separately	0	\$125,000	\$3,900
	\$125,000	\$130,000	\$3,125
	\$130,000	\$135,000	\$2,350
	\$135,000	\$140,000	\$1,550
	\$140,000	\$145,000	\$775
	\$145,000 or more		0
Married filing jointly; or	0	\$250,000	\$7,800
	\$250,000	\$260,000	\$6,250
Head of household; or	\$260,000	\$270,000	\$4,700
	\$270,000	\$280,000	\$3,100
Qualifying surviving spouse	\$280,000	\$290,000	\$1,550
	\$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 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.
- Non-U.S. citizens without permanent resident status.
- 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 5:

Table 5. Standard deduction

Single	\$2,605
Married filing jointly	\$5,210
Married filing separately	
• If spouse claims standard deduction	\$2,605
• If spouse claims itemized deductions	0
Head of household	\$4,195
Qualifying surviving spouse	\$5,210

Standard deduction—Age 65 or older, or blind. If you or your spouse turned age 65 by January 1, 2024, 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 5. Enter the total on line 17.

Example: Joni and Mike are married. By January 1, 2024, 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 \$6,210 (\$5,210 + \$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 5); or
- \$1,250.

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. \$1,250
5. Enter the larger of line 3 or line 4. 5. _____
6. Basic standard deduction for single. 6. \$2,605
7. Enter the smaller of line 5 or line 6. 7. _____
8. If you turned age 65 by 1/1/2024, 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—Non-U.S. citizen without permanent resident status. Your standard deduction is \$0, but you may claim itemized deductions.

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.

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.

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 \$1,425 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)	\$3,805
Oregon taxable income	\$75,500
Minus the first \$50,000	<u>- 50,000</u>
Excess over \$50,000	\$25,500
Multiply excess by 8.75%	<u>x 0.0875</u>
Tax on excess over \$50,000	+ \$2,231
Total Oregon tax	<u>\$6,036</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 6 percent for 2023 and 8 percent for 2024.

22 Total tax recaptures from Schedule OR-ASC. All tax recaptures are claimed on Schedule OR-ASC. Enter the total from Schedule OR-ASC, line C5. **Include Schedule OR-ASC with your return.**

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 Schedule OR-ASC and OR-ASC-NP Instructions or "Credits" in Publication OR-17.

25 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 \$236. This is your exemption credit. | 5. _____ |

26 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 2023 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.

27 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 D16. **Include Schedule OR-ASC with your return.**

30 Total carryforward credits from Schedule OR-ASC. All carryforward credits are claimed on Schedule OR-ASC. Enter the total from Schedule OR-ASC, line E9. **Include Schedule OR-ASC with your return.**

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, 2024, 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 2023 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 2023. Enter the total estimated tax payments you made before April 15, 2024. For calendar-year filers, these payments were due April 18, 2023; June 15, 2023; September 15, 2023; and January 16, 2024. If you're filing on extension, **include** any extension payment made on or before the due date (without extensions), but **don't include** any payments made after April 15, 2024. **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 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, enter the amount of tax payments made by the PTE on your behalf.

Note: Do not include the PTE elective tax (PTE-E tax) credit on this line. Refer to Publication OR-17 for more information about the PTE-E tax credit.

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.

Note: 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 6 and the following worksheet to figure your credit.

Table 6. 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. _____

37 Oregon Kids Credit. The Oregon Kids Credit is available for low-income taxpayers with dependents age 5 or younger on their Oregon tax return.

Eligibility. To be eligible for the Oregon Kids Credit, you must:

1. Have a filing status of single, married filing jointly, head of household, or qualifying surviving spouse. Those filing as married filing separately do not qualify for this credit.
2. Have dependents age 5 or younger at the end of 2023 listed on your Oregon return.*
3. Have a qualifying income of under \$30,000, including Oregon additions and subtractions. See worksheet instructions below for more information. Use the Oregon Kids Credit worksheet to figure your credit.

Credit amount. The Oregon Kids Credit is up to \$1,000 per qualifying dependent.

* **Note for divorced, separated, or unmarried parents:** Special rules apply when the exemption for a child is released by the parent with whom the child lives for most of the year to the other (noncustodial) parent:

- If a child is listed as a dependent on your Oregon return only because the custodial parent released the child's exemption to you, the child doesn't qualify for this credit.
- A child whose exemption was released to the non-custodial parent, but who otherwise qualifies as your dependent, qualifies for this credit even if the child isn't listed as your dependent on your Oregon return due to the released exemption.

Instructions for Oregon Kids Credit worksheet.

Line 3. This is your qualifying income. If this line is \$30,000 or more, you can't claim the Oregon Kids Credit.

Line 10. Your qualifying income includes losses deducted from your federal AGI on your Form 1040, for losses over \$20,000. Enter losses claimed on your Form 1040 and Schedule OR-ASC (using subtraction codes 321, 355, 356, or 357), as listed on lines 10a through 10g, and the total of those losses on 10h. If the amount shown on the referenced Form 1040 line is not a loss, do not enter it on the worksheet. Enter all losses as positive numbers.

Example 1. Colten reported additional income from rental real estate on his Form 1040, Schedule 1, line 5 of \$8,000. He also reported his farm loss on his Form 1040, Schedule 1, line 6 of \$6,000. Colten enters 0 on line 10d for rental real estate, as he did not have a loss reported on his Form 1040 on Schedule 1, line 5. He enters 6,000 on line 10e, as he did report a farm loss on his Form 1040, Schedule 1, line 6. Colten enters his total losses of \$14,000 on line 10h. He enters 0 on line 10, since his total losses minus 20,000 are less than 0.

Example 2. Michaela reported a business loss on her Form 1040, Schedule 1, line 4 of (\$15,500). She would enter \$15,500 on line 10b of the worksheet. She had a rental real estate loss reported on her Form 1040, Schedule 1, line 5 of (\$8,000). She enters \$8,000 on line 10d of the worksheet. She has no other losses reported. Michaela enters her total losses of \$23,500 on line 10h. She enters \$3,500 on line 10 (23,500 - 20,000).

Line 10b. If you claimed a subtraction using code 359 or 385, compare your subtraction amount to the income reported on Form 1040, Schedule 1, line 3. If the subtraction is less than your income, you don't have a loss; skip line 10b. Otherwise, subtract the income amount from the subtraction amount and enter the result on line 10b.

Oregon Kids Credit Worksheet

Part A: Credit amount

1. Enter your income after subtractions from Form OR-40, line 15. 1. _____

2. 2a. Did you claim any losses on your Form 1040? Yes No

2b. Did you enter an amount greater than 0 on your Form OR-40, line 13? Yes No

If you answered **no to both** 2a and 2b, enter 0 on line 2 and continue. Do **not** complete Part B: Loss amount.

If you answered **yes to either** 2a or 2b, complete Part B: Loss amount and enter the total from line 10 on line 2.

3. Line 1 plus line 2 2. _____
3. _____

Is line 3 \$30,000 or more?
If **yes, STOP**. You can't claim the Oregon Kids Credit.
If **no**, continue to line 4.

4. Phaseout amount 4. \$25,000

5. Line 3 minus line 4. If less than zero, enter 0. 5. _____

6. Line 5 divided by \$5,000. Round to two decimal places. 6. _____

7. Credit amount before phaseout:

7a. Number of dependent children age five or younger at the end of 2023. Don't enter more than 5. 7a. _____

7b. Maximum credit amount per child. 7b. \$1,000
Line 7a multiplied by line 7b. 7. _____

8. Credit reduction. Line 6 multiplied by line 7. 8. _____

9. Line 7 minus line 8. **This is your Oregon Kids Credit.** 9. _____

Enter the amount from line 9 on Form OR-40, line 37.

Part B: Loss amount

10. Enter your losses, as positive amounts, from:

10a. Capital (loss) from Form 1040, line 7 10a. _____

10b. Business (loss) from Form 1040, Schedule 1, line 3. If you claimed Oregon subtraction code 359 or 385, see instructions. 10b. _____

10c. Other (loss) from Form 1040, Schedule 1, line 4. 10c. _____

10d. Rental real estate, etc. (loss) from Form 1040, Schedule 1, line 5. 10d. _____

10e. Farm (loss) from Form 1040, Schedule 1, line 6. 10e. _____

10f. Net operating loss from Form 1040, Schedule 1, line 8a. 10f. _____

10g. Losses from Schedule OR-ASC, Section B (codes 321, 355, 356, and 357). 10g. _____

10h. Add lines 10a through 10g. 10h. _____

Line 10h minus 20,000. 10. _____
If less than zero, enter 0.

Enter the amount from line 10 on Part A, line 2.

38 Kicker (Oregon surplus) credit. The Oregon surplus credit, known as the "kicker," is a way for state government to return some of your taxes to you when revenues are more than predicted. The Oregon Department of Administrative Services determines whether there is a surplus and the amount to be returned to taxpayers as a kicker. If there's a surplus, the kicker may be claimed on the return as a refundable tax credit. If there's no surplus, there's no kicker.

Eligibility. To be eligible for a kicker, you must:

1. File your 2022 Oregon return before you file your 2023 return.
2. Have an Oregon tax liability for 2022.
3. File a 2023 Oregon return, even if you don't otherwise have a filing requirement.

Kicker amount. In general, your kicker is a percentage of your total Oregon personal income tax liability for the prior year, as adjusted or amended. Your total personal income tax liability is your Oregon income tax before all payments or credits other than the credit for taxes paid to another state. For 2023, your kicker is 44.28 percent of your 2022 total Oregon personal income tax liability.

Amended 2022 returns. If your 2022 return is amended or adjusted after you file your 2023 return, we will automatically adjust your kicker amount. If the changes to your 2022 return reduce your tax liability, your kicker amount may be reduced as well. If so, we may send you a bill for the amount of the reduction along with any interest or penalty.

Kicker donation. Personal income taxpayers may elect to donate their kicker to the Oregon State School Fund for public K-12 education. **This election is irrevocable after the due date of the original return.** When you file your return, you must choose to do one of the following:

- Claim all of your kicker credit; **or**
- Donate all of your kicker to the State School Fund.

If you want to donate only a part of your kicker, you first have to claim all of your kicker credit on your return. Then, once you receive it, use it to make your donation. The Oregon State School Fund’s address is:

Oregon Department of Education
 Attn: OFA Cashier
 255 Capitol St NE
 Salem OR 97301

Online assistance. Revenue Online can calculate your kicker amount if:

- Your filing status was the same for 2022 and 2023, and
- You filed with the same spouse (if married) for both years.

Look for “What’s my Kicker” on Revenue Online at www.oregon.gov/dor.

Kicker worksheet. This worksheet can help you calculate your kicker amount. It’s divided into three parts:

Part A— Calculate your 2022 total personal income tax liability and kicker amount.

Part B— Prorate your total personal income tax liability, if necessary.

Part C— Add individual kicker amounts together for joint 2023 returns, if necessary.

If you’re completing Part B or Part C, you may need to use Part A or Part B more than once.

Same filing and marital status. For most taxpayers, all you need to do is multiply your 2022 total Oregon personal income tax liability times 0.4428. You can also use Part A of the worksheet.

Change in filing or marital status. Some taxpayers who filed a joint return for 2022 must prorate their kicker based on their share of 2022 federal AGI. Some taxpayers whose filing or marital status was different in 2022 may need to combine their kickers on a joint 2023 return. Use Table 7 to see if you need to prorate your

kicker using Part B and/or combine your kickers using Part C.

Table 7. Prorated and/or combined kickers

Complete Parts A, B, and C if:		
Your filing status in		And:
2022 was:	2023 is:	
Joint	Joint	You were married in 2023 and you (or your spouse, or both) had a different spouse in 2022.
Non-joint	Joint	You were married in 2023 and your spouse had a different spouse in 2022.
Non-joint	Joint	You were married in 2023 and neither of you were married in 2022. (You may skip Part B)

Complete Parts A and B if:		
Your filing status in		And:
2022 was:	2023 is:	
Joint	Non-joint	You were divorced in 2022 or you’re married but filing separate returns.
Joint	Non-joint	Your spouse died in 2022 and their personal representative or estate is filing a separate 2023 return on their behalf.

Optional: Complete Part A if:		
Your filing status in		And:
2022 was:	2023 is:	
Joint	Joint	You had the same spouse in both 2022 and 2023.
Non-joint	Non-joint	
Joint	Joint or non-joint	Your spouse died in 2022 and no separate 2023 return is being filed on their behalf, or your spouse died in 2023.

Deceased taxpayer. The surviving spouse of a deceased taxpayer may claim the full amount of the kicker if a joint return was filed for 2022. A deceased taxpayer’s personal representative may file a 2023 return on the taxpayer’s behalf to claim their kicker.

How do I find my 2022 total Oregon personal income tax liability? Use Table 8 and your 2022 Oregon return to locate your tax before credits and any credit(s) you claimed for income taxes you paid to another state (using code 802 or 815) on Schedule OR-ASC or OR-ASC-NP.

Table 8. Where to find tax liability

If you filed:	Tax before credits:	Credits using code 802 or 815 from:
Form OR-40	Line 22	Schedule OR-ASC, Section C
Form OR-40-N	Line 48	Schedule OR-ASC-NP, Section E
Form OR-40-P	Line 47	

Kicker worksheet

Part A—Total personal income tax liability and kicker.

- | | | |
|---|----|-------|
| 1. Tax before credits (see Table 8). | 1. | _____ |
| 2. Credit for income taxes paid to another state using code 802 or 815 (see Table 8). | 2. | _____ |
| 3. Line 1 minus line 2. This is your total personal income tax liability for 2022. | 3. | _____ |
| 4. Line 3 times 0.4428. Round to the nearest dollar. This is your kicker. | 4. | ===== |

Part B – Prorated kicker.

See Table 7. Complete lines 5 through 8 **only** if you filed a joint return in 2022 and your 2023 filing status is non-joint or joint but with a different spouse. Before you start, determine your share of 2022 federal AGI.*

- | | | |
|--|----|-------|
| 5. Federal AGI for 2022. Form OR-40, line 7; Form OR-40-N or OR-40-P line 29F. | 5. | _____ |
| 6. Your share of federal AGI for 2022. | 6. | _____ |
| 7. Line 6 divided by line 5. Round to two decimal places. | 7. | _____ |
| 8. Line 4 times line 7. This is your prorated kicker. | 8. | ===== |

Part C – Combined kicker.

Complete Part C only if you're filing a joint return for 2023 **and** you and your spouse didn't file a joint return together for 2022.

- | | | |
|--|-----|-------|
| 9. Kicker amount from your worksheet, line 4 (or line 8 if you completed Part B). | 9. | _____ |
| 10. Your spouse's kicker from their worksheet, line 4 (or line 8, if they completed Part B). | 10. | _____ |
| 11. Line 9 plus line 10. This is your combined kicker. | 11. | ===== |

*Consider each spouse's individual income (such as wages, pensions, or self-employment) and adjustments. Use a reasonable method to divide joint income (such as capital gains from the sale of jointly-owned property or interest on joint bank accounts) and adjustments. If

the 2022 federal AGI on a joint return was zero or less, but the Oregon tax liability was more than zero, contact us for help.

Example 1: Hudson and Olivia each filed their 2022 Oregon return using the single filing status. Hudson's tax liability was \$8,000 and he claimed a \$500 credit for income taxes paid to another state on Schedule OR-ASC. Olivia's tax liability was \$3,000, and she paid state income tax only to Oregon. Hudson and Olivia were married in 2023 and are filing a joint Oregon return. They each complete Part A of the worksheet as follows:

Hudson's worksheet:

- Part A:
- | | |
|---------------------------------|--------------|
| 1. Tax before credits | \$ 8,000 |
| 2. Credit for tax paid | <u>– 500</u> |
| 3. Total personal tax liability | \$ 7,500 |
| 4. Line 3 times 0.4428 | \$ 3,321 |

Olivia's worksheet:

- Part A:
- | | |
|---------------------------------|------------|
| 1. Tax before credits | \$ 3,000 |
| 2. Credit for tax paid | <u>– 0</u> |
| 3. Total personal tax liability | \$ 3,000 |
| 4. Line 3 times 0.4428 | \$ 1,328 |

They skip Part B because neither one filed a joint return for 2022. They complete Part C to find their combined kicker:

- | | |
|---|-----------------|
| 9. Hudson's kicker
line 4 of his worksheet | \$ 3,321 |
| 10. Olivia's kicker from
line 4 of her worksheet | \$ <u>1,328</u> |
| 11. Line 9 plus line 10 | \$ 4,649 |

Hudson and Olivia's combined kicker is \$4,649.

Example 2: Ella and Emerson filed a joint 2022 Oregon return. They were divorced in 2023 and are filing separate returns. On their 2022 return, their tax before credits was \$6,500, and they had a \$300 credit for income tax they paid to another state. Their 2022 federal AGI was \$90,000; Ella's share was \$40,000 and Emerson's share was \$50,000. Each completes Parts A and B of the worksheet to find their prorated kicker.

Ella's worksheet:

- Part A:
- | | |
|---------------------------------|--------------|
| 1. Tax before credits | \$ 6,500 |
| 2. Credit for tax paid | <u>– 300</u> |
| 3. Total personal tax liability | \$ 6,200 |
| 4. Line 3 times 0.4428 | \$ 2,745 |

Part B:

- | | |
|-----------------------------|-----------|
| 5. Federal AGI | \$ 90,000 |
| 6. Ella's share of AGI | \$ 40,000 |
| 7. Line 6 divided by line 5 | 0.44 |
| 8. Line 4 times line 7 | \$ 1,208 |

Emerson's worksheet:

Part A:

1. Tax before credits	\$ 6,500
2. Credit for tax paid	<u> - 300</u>
3. Total personal tax liability	\$ 6,200
4. Line 3 times 0.4428	\$ 2,745

Part B:

5. Federal AGI	\$ 90,000
6. Emerson's share of AGI	\$ 50,000
7. Line 6 divided by line 5	0.56
8. Line 4 times line 7	\$ 1,537

Ella's prorated kicker is \$1,208 and Emerson's prorated kicker is \$1,537.

Example 3: Orlando and Cortney filed a joint Oregon return in 2022. Their Oregon tax before credits was \$7,500, and they didn't claim a credit for income taxes paid to any other state. Their federal AGI was \$80,000; Cortney's share was \$48,000 and Orlando's share was \$32,000. They were divorced in early 2023, and Cortney married Justin later that year. Justin had filed a non-joint Oregon return for 2022. His Oregon tax before credits was \$2,000 and he claimed a \$200 credit for taxes paid to another state. Orlando didn't remarry in 2023. Orlando, Cortney, and Justin figure their kickers as follows:

Orlando's worksheet:

Part A:

1. Tax before credits	\$ 7,500
2. Credit for tax paid	<u> 0</u>
3. Total personal tax liability	\$ 7,500
4. Line 3 times 0.4428	\$ 3,321

Part B:

5. Federal AGI	\$ 80,000
6. Orlando's share of AGI	\$ 32,000
7. Line 6 divided by line 5	0.40
8. Line 4 times line 7	\$ 1,328

Cortney's worksheet:

Part A:

1. Tax before credits	\$ 7,500
2. Credit for tax paid	<u> 0</u>
3. Total personal tax liability	\$ 7,500
4. Line 3 times 0.4428	\$ 3,321

Part B:

5. Federal AGI	\$ 80,000
6. Cortney's share of AGI	\$ 48,000
7. Line 6 divided by line 5	0.60
8. Line 4 times line 7	\$ 1,993

Justin's worksheet:

Part A:

1. Tax before credits	\$ 2,000
2. Credit for tax paid	<u> - 200</u>
3. Total personal tax liability	\$ 1,800
4. Line 3 times 0.4428	\$ 797

Justin skips Part B because he filed a non-joint return for 2022. He and Cortney complete Part C:

9. Cortney's kicker from line 8 of her worksheet	\$ 1,993
10. Justin's kicker from line 4 of his worksheet	<u> 797</u>
11. Line 9 plus line 10	\$ 2,790

Cortney and Justin's combined kicker is \$2,790. Orlando's kicker is \$1,328.

Claim your kicker credit. If you're claiming your kicker credit, enter the amount from line 4, line 8, or line 11 of the worksheet, as applicable, on line 38.

Donate your kicker. If you elect to donate your kicker to the Oregon State School Fund, enter **0** on line 38 and see the instructions for line 55. **Reminder: This election is irrevocable after the due date of the original return.**

Note about offsets: If you claim the kicker credit and it reduces your 2023 tax liability to zero, any excess will be treated like a refund of overpaid tax. This means that it may be offset (applied as a payment) against any tax or other liabilities you owe before the balance is refunded to you or applied (see Refund applications, below). If you donate your kicker, it may be used first to offset tax or other liabilities you owe, with any remaining amount donated to the Oregon State School Fund. If this happens, we'll send you a notice to let you know.

39 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

43 Your 2023 tax must be paid by **April 15, 2024**, even if you requested an extension of time to file your return. Your 2023 return must be filed by April 15, 2024. If you requested an extension, your return must be filed by October 15, 2024.

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 and carry-forward credits on line 31, then subtract the refundable credit amounts on lines 36 through 39.

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 15, 2024.

The penalty for failure to file is 20 percent of your tax after all credits that wasn't paid by April 15, 2024.

Failure-to-pay penalty. Include a penalty for failure to pay if:

- Less than 90 percent of your tax after all credits was paid by April 15, 2024, or
- You paid at least 90 percent of your tax after credits by April 15, 2024, 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 that wasn't paid by April 15, 2024.

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 15, 2024.

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 15, 2024. Interest starts accruing on April 16, 2024 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 2024 is 8 percent, or 0.0219 percent per day.

To figure your interest, count the number of days starting with April 16, 2024, and ending with the date of your payment. Multiply your unpaid tax by the number of days, then multiply that amount by 0.000219 (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 12 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**).

44 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 41 shows a refund.

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

If you owe underpayment interest, enter the amount from line 4 of Form OR-10. If you qualify for an exception, enter the exception number from line 1 of the form inside box 44a. If you used the Annualized Income Worksheet (located in Form OR-10 Instructions) to figure your interest, check box 44b. **Include Form OR-10 with your return.** Keep your underpayment interest worksheets and any required statements with your records.

Amount due

46 Amount you owe. Enter your total unpaid tax plus penalties and interest. **Note:** If you have an overpayment on line 41 **and** the overpayment is less than the total penalties and interest you entered on line 45, enter the amount from line 45 minus the amount on line 41.

Amount to pay. If you're filing your return on or before the due date (without extensions), pay the amount shown on line 46. If you're filing your original return after the due date, subtract any payments you made after the due date of the return (without extensions) from the amount on line 46 before you make your payment. For amended returns, pay the amount shown on the Amended Worksheet, line 11.

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, 2024 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 (2023).
 - 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.

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're unable to pay with your return.

Refund

47 Refund. Enter your overpayment from line 41 minus any penalty or interest from line 45.

Note: If the amount on line 45 is more than the overpayment on line 41, see the instructions for line 46.

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

Refund applications

If line 47 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.

48 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, the payment will be applied to the 2024 tax year, unless you're filing a delinquent or amended return. 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.

49 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 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.

50 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 50a.
 - If **your spouse** contributes on a joint return, enter **one** code in box 50b.

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.

51 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 contact us to order it.

Note: If the amount of your refund—after any application to an open estimated tax account, charitable checkoff 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.

53 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

54 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 United States. 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 United States.
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.**

Kicker donation

55 Kicker Donation. You may choose to donate all of your kicker to the Oregon State School Fund. The election to donate your kicker cannot be changed after the due date of the original return. No partial donations are allowed. If any amount other than 0 is entered on line 38, your donation won't be made.

To make the donation:

1. See the instructions for line 38 to calculate your kicker amount.
2. Make sure that you've entered 0 on line 38.
3. Check box 55a.
4. Enter your entire kicker amount on line 55b.

Reminder: This election is irrevocable. The election to donate your kicker can not be changed or revoked after the due date of the original return. To make a change or correction to your election, your amended return must be received by the due date of the original return.

See the instructions for calculating your kicker for more information.

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. For more information about representation and authorization, download Form OR-AUTH from our website or contact us to order it.

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, 1040-SR, or 1040-NR, along with Schedules 1 through 3 (as applicable), or Form 1040-X.

Don't include any other federal schedules. 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 2023 form. For example, if you're filing Schedule OR-WFHDC, Schedule OR-A, or Schedule OR-ASC, be sure that "2023 Schedule OR-WFHDC", "2023 Schedule OR-A", or "2023 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 partner's Oregon return.
15. Your federal return(s) and schedules.

Note: If you're making an estimated tax payment for 2024 by check or money order, send the payment in a **separate envelope** with a completed Form OR-40-V. **Don't** include your 2024 payment or voucher with your 2023 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

2023 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	192	192		9,000 – 9,100	530	449		14,000 – 14,100	944	787	
				4,100 – 4,200	199	197		9,100 – 9,200	536	456		14,100 – 14,200	953	793	
				4,200 – 4,300	206	202		9,200 – 9,300	543	463		14,200 – 14,300	961	800	
				4,300 – 4,400	212	207		9,300 – 9,400	550	469		14,300 – 14,400	970	807	
				4,400 – 4,500	219	211		9,400 – 9,500	557	476		14,400 – 14,500	979	814	
				4,500 – 4,600	226	216		9,500 – 9,600	563	483		14,500 – 14,600	988	820	
				4,600 – 4,700	233	221		9,600 – 9,700	570	490		14,600 – 14,700	996	827	
				4,700 – 4,800	239	226		9,700 – 9,800	577	496		14,700 – 14,800	1,005	834	
0 – 20	0	0	0	4,800 – 4,900	246	230		9,800 – 9,900	584	503		14,800 – 14,900	1,014	841	
20 – 50	2	2	2	4,900 – 5,000	253	235		9,900 – 10,000	590	510		14,900 – 15,000	1,023	847	
\$ 50		\$ 5,000				\$ 10,000				\$ 15,000					
50 – 100	4	4		5,000 – 5,100	260	240		10,000 – 10,100	597	517		15,000 – 15,100	1,031	854	
100 – 200	7	7		5,100 – 5,200	266	245		10,100 – 10,200	604	523		15,100 – 15,200	1,040	861	
200 – 300	12	12		5,200 – 5,300	273	249		10,200 – 10,300	611	530		15,200 – 15,300	1,049	868	
300 – 400	17	17		5,300 – 5,400	280	254		10,300 – 10,400	620	537		15,300 – 15,400	1,058	874	
400 – 500	21	21		5,400 – 5,500	287	259		10,400 – 10,500	629	544		15,400 – 15,500	1,066	881	
500 – 600	26	26		5,500 – 5,600	293	264		10,500 – 10,600	638	550		15,500 – 15,600	1,075	888	
600 – 700	31	31		5,600 – 5,700	300	268		10,600 – 10,700	646	557		15,600 – 15,700	1,084	895	
700 – 800	36	36		5,700 – 5,800	307	273		10,700 – 10,800	655	564		15,700 – 15,800	1,093	901	
800 – 900	40	40		5,800 – 5,900	314	278		10,800 – 10,900	664	571		15,800 – 15,900	1,101	908	
900 – 1,000	45	45		5,900 – 6,000	320	283		10,900 – 11,000	673	577		15,900 – 16,000	1,110	915	
\$ 1,000		\$ 6,000				\$ 11,000				\$ 16,000					
1,000 – 1,100	50	50		6,000 – 6,100	327	287		11,000 – 11,100	681	584		16,000 – 16,100	1,119	922	
1,100 – 1,200	55	55		6,100 – 6,200	334	292		11,100 – 11,200	690	591		16,100 – 16,200	1,128	928	
1,200 – 1,300	59	59		6,200 – 6,300	341	297		11,200 – 11,300	699	598		16,200 – 16,300	1,136	935	
1,300 – 1,400	64	64		6,300 – 6,400	347	302		11,300 – 11,400	708	604		16,300 – 16,400	1,145	942	
1,400 – 1,500	69	69		6,400 – 6,500	354	306		11,400 – 11,500	716	611		16,400 – 16,500	1,154	949	
1,500 – 1,600	74	74		6,500 – 6,600	361	311		11,500 – 11,600	725	618		16,500 – 16,600	1,163	955	
1,600 – 1,700	78	78		6,600 – 6,700	368	316		11,600 – 11,700	734	625		16,600 – 16,700	1,171	962	
1,700 – 1,800	83	83		6,700 – 6,800	374	321		11,700 – 11,800	743	631		16,700 – 16,800	1,180	969	
1,800 – 1,900	88	88		6,800 – 6,900	381	325		11,800 – 11,900	751	638		16,800 – 16,900	1,189	976	
1,900 – 2,000	93	93		6,900 – 7,000	388	330		11,900 – 12,000	760	645		16,900 – 17,000	1,198	982	
\$ 2,000		\$ 7,000				\$ 12,000				\$ 17,000					
2,000 – 2,100	97	97		7,000 – 7,100	395	335		12,000 – 12,100	769	652		17,000 – 17,100	1,206	989	
2,100 – 2,200	102	102		7,100 – 7,200	401	340		12,100 – 12,200	778	658		17,100 – 17,200	1,215	996	
2,200 – 2,300	107	107		7,200 – 7,300	408	344		12,200 – 12,300	786	665		17,200 – 17,300	1,224	1,003	
2,300 – 2,400	112	112		7,300 – 7,400	415	349		12,300 – 12,400	795	672		17,300 – 17,400	1,233	1,009	
2,400 – 2,500	116	116		7,400 – 7,500	422	354		12,400 – 12,500	804	679		17,400 – 17,500	1,241	1,016	
2,500 – 2,600	121	121		7,500 – 7,600	428	359		12,500 – 12,600	813	685		17,500 – 17,600	1,250	1,023	
2,600 – 2,700	126	126		7,600 – 7,700	435	363		12,600 – 12,700	821	692		17,600 – 17,700	1,259	1,030	
2,700 – 2,800	131	131		7,700 – 7,800	442	368		12,700 – 12,800	830	699		17,700 – 17,800	1,268	1,036	
2,800 – 2,900	135	135		7,800 – 7,900	449	373		12,800 – 12,900	839	706		17,800 – 17,900	1,276	1,043	
2,900 – 3,000	140	140		7,900 – 8,000	455	378		12,900 – 13,000	848	712		17,900 – 18,000	1,285	1,050	
\$ 3,000		\$ 8,000				\$ 13,000				\$ 18,000					
3,000 – 3,100	145	145		8,000 – 8,100	462	382		13,000 – 13,100	856	719		18,000 – 18,100	1,294	1,057	
3,100 – 3,200	150	150		8,100 – 8,200	469	388		13,100 – 13,200	865	726		18,100 – 18,200	1,303	1,063	
3,200 – 3,300	154	154		8,200 – 8,300	476	395		13,200 – 13,300	874	733		18,200 – 18,300	1,311	1,070	
3,300 – 3,400	159	159		8,300 – 8,400	482	402		13,300 – 13,400	883	739		18,300 – 18,400	1,320	1,077	
3,400 – 3,500	164	164		8,400 – 8,500	489	409		13,400 – 13,500	891	746		18,400 – 18,500	1,329	1,084	
3,500 – 3,600	169	169		8,500 – 8,600	496	415		13,500 – 13,600	900	753		18,500 – 18,600	1,338	1,090	
3,600 – 3,700	173	173		8,600 – 8,700	503	422		13,600 – 13,700	909	760		18,600 – 18,700	1,346	1,097	
3,700 – 3,800	178	178		8,700 – 8,800	509	429		13,700 – 13,800	918	766		18,700 – 18,800	1,355	1,104	
3,800 – 3,900	183	183		8,800 – 8,900	516	436		13,800 – 13,900	926	773		18,800 – 18,900	1,364	1,111	
3,900 – 4,000	188	188		8,900 – 9,000	523	442		13,900 – 14,000	935	780		18,900 – 19,000	1,373	1,117	

2023 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	1,381	1,124	24,000 – 24,100	1,819	1,534	29,000 – 29,100	2,256	1,972	34,000 – 34,100	2,694	2,409	19,100 – 19,200	1,390	1,131	24,100 – 24,200	1,828	1,543	29,100 – 29,200	2,265	1,981	34,100 – 34,200	2,703	2,418
19,200 – 19,300	1,399	1,138	24,200 – 24,300	1,836	1,552	29,200 – 29,300	2,274	1,989	34,200 – 34,300	2,711	2,427	19,300 – 19,400	1,408	1,144	24,300 – 24,400	1,845	1,561	29,300 – 29,400	2,283	1,998	34,300 – 34,400	2,720	2,436
19,400 – 19,500	1,416	1,151	24,400 – 24,500	1,854	1,569	29,400 – 29,500	2,291	2,007	34,400 – 34,500	2,729	2,444	19,500 – 19,600	1,425	1,158	24,500 – 24,600	1,863	1,578	29,500 – 29,600	2,300	2,016	34,500 – 34,600	2,738	2,453
19,600 – 19,700	1,434	1,165	24,600 – 24,700	1,871	1,587	29,600 – 29,700	2,309	2,024	34,600 – 34,700	2,746	2,462	19,700 – 19,800	1,443	1,171	24,700 – 24,800	1,880	1,596	29,700 – 29,800	2,318	2,033	34,700 – 34,800	2,755	2,471
19,800 – 19,900	1,451	1,178	24,800 – 24,900	1,889	1,604	29,800 – 29,900	2,326	2,042	34,800 – 34,900	2,764	2,479	19,900 – 20,000	1,460	1,185	24,900 – 25,000	1,898	1,613	29,900 – 30,000	2,335	2,051	34,900 – 35,000	2,773	2,488
\$ 20,000				\$ 25,000				\$ 30,000				\$ 35,000											
20,000 – 20,100	1,469	1,192	25,000 – 25,100	1,906	1,622	30,000 – 30,100	2,344	2,059	35,000 – 35,100	2,781	2,497	20,100 – 20,200	1,478	1,198	25,100 – 25,200	1,915	1,631	30,100 – 30,200	2,353	2,068	35,100 – 35,200	2,790	2,506
20,200 – 20,300	1,486	1,205	25,200 – 25,300	1,924	1,639	30,200 – 30,300	2,361	2,077	35,200 – 35,300	2,799	2,514	20,300 – 20,400	1,495	1,212	25,300 – 25,400	1,933	1,648	30,300 – 30,400	2,370	2,086	35,300 – 35,400	2,808	2,523
20,400 – 20,500	1,504	1,219	25,400 – 25,500	1,941	1,657	30,400 – 30,500	2,379	2,094	35,400 – 35,500	2,816	2,532	20,500 – 20,600	1,513	1,228	25,500 – 25,600	1,950	1,666	30,500 – 30,600	2,388	2,103	35,500 – 35,600	2,825	2,541
20,600 – 20,700	1,521	1,237	25,600 – 25,700	1,959	1,674	30,600 – 30,700	2,396	2,112	35,600 – 35,700	2,834	2,549	20,700 – 20,800	1,530	1,246	25,700 – 25,800	1,968	1,683	30,700 – 30,800	2,405	2,121	35,700 – 35,800	2,843	2,558
20,800 – 20,900	1,539	1,254	25,800 – 25,900	1,976	1,692	30,800 – 30,900	2,414	2,129	35,800 – 35,900	2,851	2,567	20,900 – 21,000	1,548	1,263	25,900 – 26,000	1,985	1,701	30,900 – 31,000	2,423	2,138	35,900 – 36,000	2,860	2,576
\$ 21,000				\$ 26,000				\$ 31,000				\$ 36,000											
21,000 – 21,100	1,556	1,272	26,000 – 26,100	1,994	1,709	31,000 – 31,100	2,431	2,147	36,000 – 36,100	2,869	2,584	21,100 – 21,200	1,565	1,281	26,100 – 26,200	2,003	1,718	31,100 – 31,200	2,440	2,156	36,100 – 36,200	2,878	2,593
21,200 – 21,300	1,574	1,289	26,200 – 26,300	2,011	1,727	31,200 – 31,300	2,449	2,164	36,200 – 36,300	2,886	2,602	21,300 – 21,400	1,583	1,298	26,300 – 26,400	2,020	1,736	31,300 – 31,400	2,458	2,173	36,300 – 36,400	2,895	2,611
21,400 – 21,500	1,591	1,307	26,400 – 26,500	2,029	1,744	31,400 – 31,500	2,466	2,182	36,400 – 36,500	2,904	2,619	21,500 – 21,600	1,600	1,316	26,500 – 26,600	2,038	1,753	31,500 – 31,600	2,475	2,191	36,500 – 36,600	2,913	2,628
21,600 – 21,700	1,609	1,324	26,600 – 26,700	2,046	1,762	31,600 – 31,700	2,484	2,199	36,600 – 36,700	2,921	2,637	21,700 – 21,800	1,618	1,333	26,700 – 26,800	2,055	1,771	31,700 – 31,800	2,493	2,208	36,700 – 36,800	2,930	2,646
21,800 – 21,900	1,626	1,342	26,800 – 26,900	2,064	1,779	31,800 – 31,900	2,501	2,217	36,800 – 36,900	2,939	2,654	21,900 – 22,000	1,635	1,351	26,900 – 27,000	2,073	1,788	31,900 – 32,000	2,510	2,226	36,900 – 37,000	2,948	2,663
\$ 22,000				\$ 27,000				\$ 32,000				\$ 37,000											
22,000 – 22,100	1,644	1,359	27,000 – 27,100	2,081	1,797	32,000 – 32,100	2,519	2,234	37,000 – 37,100	2,956	2,672	22,100 – 22,200	1,653	1,368	27,100 – 27,200	2,090	1,806	32,100 – 32,200	2,528	2,243	37,100 – 37,200	2,965	2,681
22,200 – 22,300	1,661	1,377	27,200 – 27,300	2,099	1,814	32,200 – 32,300	2,536	2,252	37,200 – 37,300	2,974	2,689	22,300 – 22,400	1,670	1,386	27,300 – 27,400	2,108	1,823	32,300 – 32,400	2,545	2,261	37,300 – 37,400	2,983	2,698
22,400 – 22,500	1,679	1,394	27,400 – 27,500	2,116	1,832	32,400 – 32,500	2,554	2,269	37,400 – 37,500	2,991	2,707	22,500 – 22,600	1,688	1,403	27,500 – 27,600	2,125	1,841	32,500 – 32,600	2,563	2,278	37,500 – 37,600	3,000	2,716
22,600 – 22,700	1,696	1,412	27,600 – 27,700	2,134	1,849	32,600 – 32,700	2,571	2,287	37,600 – 37,700	3,009	2,724	22,700 – 22,800	1,705	1,421	27,700 – 27,800	2,143	1,858	32,700 – 32,800	2,580	2,296	37,700 – 37,800	3,018	2,733
22,800 – 22,900	1,714	1,429	27,800 – 27,900	2,151	1,867	32,800 – 32,900	2,589	2,304	37,800 – 37,900	3,026	2,742	22,900 – 23,000	1,723	1,438	27,900 – 28,000	2,160	1,876	32,900 – 33,000	2,598	2,313	37,900 – 38,000	3,035	2,751
\$ 23,000				\$ 28,000				\$ 33,000				\$ 38,000											
23,000 – 23,100	1,731	1,447	28,000 – 28,100	2,169	1,884	33,000 – 33,100	2,606	2,322	38,000 – 38,100	3,044	2,759	23,100 – 23,200	1,740	1,456	28,100 – 28,200	2,178	1,893	33,100 – 33,200	2,615	2,331	38,100 – 38,200	3,053	2,768
23,200 – 23,300	1,749	1,464	28,200 – 28,300	2,186	1,902	33,200 – 33,300	2,624	2,339	38,200 – 38,300	3,061	2,777	23,300 – 23,400	1,758	1,473	28,300 – 28,400	2,195	1,911	33,300 – 33,400	2,633	2,348	38,300 – 38,400	3,070	2,786
23,400 – 23,500	1,766	1,482	28,400 – 28,500	2,204	1,919	33,400 – 33,500	2,641	2,357	38,400 – 38,500	3,079	2,794	23,500 – 23,600	1,775	1,491	28,500 – 28,600	2,213	1,928	33,500 – 33,600	2,650	2,366	38,500 – 38,600	3,088	2,803
23,600 – 23,700	1,784	1,499	28,600 – 28,700	2,221	1,937	33,600 – 33,700	2,659	2,374	38,600 – 38,700	3,096	2,812	23,700 – 23,800	1,793	1,508	28,700 – 28,800	2,230	1,946	33,700 – 33,800	2,668	2,383	38,700 – 38,800	3,105	2,821
23,800 – 23,900	1,801	1,517	28,800 – 28,900	2,239	1,954	33,800 – 33,900	2,676	2,392	38,800 – 38,900	3,114	2,829	23,900 – 24,000	1,810	1,526	28,900 – 29,000	2,248	1,963	33,900 – 34,000	2,685	2,401	38,900 – 39,000	3,123	2,838

2023 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	3,131	2,847	42,000 – 42,100	3,394	3,109	45,000 – 45,100	3,656	3,372	48,000 – 48,100	3,919	3,634	39,100 – 39,200	3,140	2,856	42,100 – 42,200	3,403	3,118	45,100 – 45,200	3,665	3,381	48,100 – 48,200	3,928	3,643			
39,200 – 39,300	3,149	2,864	42,200 – 42,300	3,411	3,127	45,200 – 45,300	3,674	3,389	48,200 – 48,300	3,936	3,652	39,300 – 39,400	3,158	2,873	42,300 – 42,400	3,420	3,136	45,300 – 45,400	3,683	3,398	48,300 – 48,400	3,945	3,661			
39,400 – 39,500	3,166	2,882	42,400 – 42,500	3,429	3,144	45,400 – 45,500	3,691	3,407	48,400 – 48,500	3,954	3,669	39,500 – 39,600	3,175	2,891	42,500 – 42,600	3,438	3,153	45,500 – 45,600	3,700	3,416	48,500 – 48,600	3,963	3,678			
39,600 – 39,700	3,184	2,899	42,600 – 42,700	3,446	3,162	45,600 – 45,700	3,709	3,424	48,600 – 48,700	3,971	3,687	39,700 – 39,800	3,193	2,908	42,700 – 42,800	3,455	3,171	45,700 – 45,800	3,718	3,433	48,700 – 48,800	3,980	3,696			
39,800 – 39,900	3,201	2,917	42,800 – 42,900	3,464	3,179	45,800 – 45,900	3,726	3,442	48,800 – 48,900	3,989	3,704	39,900 – 40,000	3,210	2,926	42,900 – 43,000	3,473	3,188	45,900 – 46,000	3,735	3,451	48,900 – 49,000	3,998	3,713			
\$ 40,000				\$ 43,000				\$ 46,000				\$ 49,000														
40,000 – 40,100	3,219	2,934	43,000 – 43,100	3,481	3,197	46,000 – 46,100	3,744	3,459	49,000 – 49,100	4,006	3,722	40,100 – 40,200	3,228	2,943	43,100 – 43,200	3,490	3,206	46,100 – 46,200	3,753	3,468	49,100 – 49,200	4,015	3,731			
40,200 – 40,300	3,236	2,952	43,200 – 43,300	3,499	3,214	46,200 – 46,300	3,761	3,477	49,200 – 49,300	4,024	3,739	40,300 – 40,400	3,245	2,961	43,300 – 43,400	3,508	3,223	46,300 – 46,400	3,770	3,486	49,300 – 49,400	4,033	3,748			
40,400 – 40,500	3,254	2,969	43,400 – 43,500	3,516	3,232	46,400 – 46,500	3,779	3,494	49,400 – 49,500	4,041	3,757	40,500 – 40,600	3,263	2,978	43,500 – 43,600	3,525	3,241	46,500 – 46,600	3,788	3,503	49,500 – 49,600	4,050	3,766			
40,600 – 40,700	3,271	2,987	43,600 – 43,700	3,534	3,249	46,600 – 46,700	3,796	3,512	49,600 – 49,700	4,059	3,774	40,700 – 40,800	3,280	2,996	43,700 – 43,800	3,543	3,258	46,700 – 46,800	3,805	3,521	49,700 – 49,800	4,068	3,783			
40,800 – 40,900	3,289	3,004	43,800 – 43,900	3,551	3,267	46,800 – 46,900	3,814	3,529	49,800 – 49,900	4,076	3,792	40,900 – 41,000	3,298	3,013	43,900 – 44,000	3,560	3,276	46,900 – 47,000	3,823	3,538	49,900 – 50,000	4,085	3,801			
\$ 41,000				\$ 44,000				\$ 47,000																		
41,000 – 41,100	3,306	3,022	44,000 – 44,100	3,569	3,284	47,000 – 47,100	3,831	3,547	41,100 – 41,200	3,315	3,031	44,100 – 44,200	3,578	3,293	47,100 – 47,200	3,840	3,556	41,200 – 41,300	3,324	3,039	44,200 – 44,300	3,586	3,302	47,200 – 47,300	3,849	3,564
41,300 – 41,400	3,333	3,048	44,300 – 44,400	3,595	3,311	47,300 – 47,400	3,858	3,573	41,400 – 41,500	3,341	3,057	44,400 – 44,500	3,604	3,319	47,400 – 47,500	3,866	3,582	41,500 – 41,600	3,350	3,066	44,500 – 44,600	3,613	3,328	47,500 – 47,600	3,875	3,591
41,600 – 41,700	3,359	3,074	44,600 – 44,700	3,621	3,337	47,600 – 47,700	3,884	3,599	41,700 – 41,800	3,368	3,083	44,700 – 44,800	3,630	3,346	47,700 – 47,800	3,893	3,608	41,800 – 41,900	3,376	3,092	44,800 – 44,900	3,639	3,354	47,800 – 47,900	3,901	3,617
41,900 – 42,000	3,385	3,101	44,900 – 45,000	3,648	3,363	47,900 – 48,000	3,910	3,626																		

2023 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 \$4,090 plus 8.75% of excess over \$50,000
 If your taxable income is over \$125,000 your tax is \$10,652 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 \$3,805 plus 8.75% of excess over \$50,000
 If your taxable income is over \$250,000.....your tax is \$21,305 plus 9.9% of excess over \$250,000