

2018 Form OR-40-N

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Office use only	

Oregon Individual Income Tax Return for Nonresidents

Submit original form—do not submit photocopy

Fiscal year ending: <input type="text"/> / <input type="text"/> / <input type="text"/>	Space for 2-D barcode—do not write in box below
<input type="checkbox"/> Amended return. If amending for an NOL, tax year the NOL was generated: <input type="text"/> <input type="checkbox"/> Calculated using "as if" federal return. <input type="checkbox"/> Short-year tax election. <input type="checkbox"/> Federal disaster relief. <input type="checkbox"/> Extension filed. <input type="checkbox"/> Federal Form 8886. <input type="checkbox"/> Form OR-24. <input type="checkbox"/> Military. <input type="checkbox"/> Employment exception.	

First name and initial	Last name	<input type="checkbox"/> Deceased	Social Security no. (SSN)	<input type="checkbox"/> First time using this SSN (see instructions)	<input type="checkbox"/> Applied for ITIN
Spouse's first name and initial	Spouse's last name	<input type="checkbox"/> Deceased	Spouse's SSN	<input type="checkbox"/> First time using this SSN (see instructions)	<input type="checkbox"/> Applied for ITIN
Current mailing address			Date of birth (mm/dd/yyyy)	Spouse's date of birth	
City	State	ZIP code	Country	Phone () -	

Filing status (check only **one** box)

- Single.
- Married filing jointly.
- Married filing separately (enter spouse's information **above**).
- Head of household (with qualifying dependent).
- Qualifying widow(er) with dependent child.

Exemptions Total

6a. Credits for yourself: Regular Severely disabled 6a.

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

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

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

Dependents. List your dependents in order from youngest to oldest. If more than four, check this box and include Schedule OR-ADD-DEP with your return.

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

*Dependent relationship code—Please see instructions to determine the appropriate code.

6c. Total number of dependents 6c.

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

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

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0054180102000

Name	SSN
	- -

Income

Federal column (F)

Oregon column (S)

7. Wages, salaries, and other pay for work from federal Form 1040, line 1. Include all Forms W-2.	7F.	.00	7S.	.00
8. Interest income from federal Form 1040, line 2b.	8F.	.00	8S.	.00
9. Dividend income from federal Form 1040, line 3b.	9F.	.00	9S.	.00
10. State and local income tax refunds from federal Schedule 1, line 10.	10F.	.00	10S.	.00
11. Alimony received from federal Schedule 1, line 11.	11F.	.00	11S.	.00
12. Business income or loss from federal Schedule 1, line 12.	12F.	.00	12S.	.00
13. Capital gain or loss from federal Schedule 1, line 13.	13F.	.00	13S.	.00
14. Other gains or losses from federal Schedule 1, line 14.	14F.	.00	14S.	.00
15. IRAs, pensions, and annuities from federal Form 1040, line 4b.	15F.	.00	15S.	.00
16. Reserved.				
17. Schedule E income or loss from federal Schedule 1, line 17.	17F.	.00	17S.	.00
18. Farm income or loss from federal Schedule 1, line 18.	18F.	.00	18S.	.00
19. Social Security benefits from federal Form 1040, line 5b and unemployment and other income from federal Schedule 1, lines 19-21.	19F.	.00	19S.	.00
20. Total income. Add lines 7 through 19.	20F.	.00	20S.	.00

Adjustments

21. IRA or SEP and SIMPLE contributions, federal Schedule 1, lines 28 and 32.	21F.	.00	21S.	.00
22. Education deductions from federal Schedule 1, lines 23, 33, and 34.	22F.	.00	22S.	.00
23. Moving expenses from federal Schedule 1, line 26.	23F.	.00	23S.	.00
24. Deduction for self-employment tax from federal Schedule 1, line 27.	24F.	.00	24S.	.00
25. Self-employed health insurance deduction from federal Schedule 1, line 29.	25F.	.00	25S.	.00
26. Alimony paid from federal Schedule 1, line 31a.	26F.	.00	26S.	.00
27. Total adjustments from Schedule OR-ASC-NP, section 1.	27F.	.00	27S.	.00
28. Total adjustments. Add lines 21 through 27.	28F.	.00	28S.	.00
29. Income after adjustments. Line 20 minus line 28.	29F.	.00	29S.	.00

Additions

30. Total additions from Schedule OR-ASC-NP, section 2.	30F.	.00	30S.	.00
31. Income after additions. Add lines 29 and 30.	31F.	.00	31S.	.00

Subtractions

32. Social Security and tier 1 Railroad Retirement Board benefits included on line 19F.	32F.	.00		
33. Total subtractions from Schedule OR-ASC-NP, section 3.	33F.	.00	33S.	.00
34. Income after subtractions. Line 31 minus lines 32 and 33.	34F.	.00	34S.	.00
35. Oregon percentage. Line 34S ÷ line 34F (not more than 100.0%).	35.	.		%

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Name SSN

Deductions and modifications

36. Amount from line 34S. 36. .00
37. Oregon itemized deductions. 37. .00
38. Standard deduction. 38. .00
39. Enter the larger of line 37 or 38. 39. .00
40. 2018 federal tax liability. 40. .00
41. Total modifications from Schedule OR-ASC-NP, section 4. 41. .00
42. Deductions and modifications multiplied by the Oregon percentage. 42. .00
43. Charitable art donation. 43. .00
44. Total deductions and modifications. 44. .00
45. Oregon taxable income. 45. .00

Oregon tax

46. Tax. 46. .00
46a. Schedule OR-FIA-40-N 46b. Worksheet OR-FCG 46c. Schedule OR-PTE-NR
47. Interest on certain installment sales. 47. .00
48. Total tax before credits. 48. .00

Standard and carryforward credits

49. Exemption credit. 49. .00
50. Total standard credits from Schedule OR-ASC-NP, section 5. 50. .00
51. Total standard credits. 51. .00
52. Tax minus standard credits. 52. .00
53. Total carryforward credits claimed this year. 53. .00
54. Tax after standard and carryforward credits. 54. .00

Payments and refundable credits

55. Oregon income tax withheld. 55. .00
56. Amount applied from your prior year's tax refund. 56. .00
57. Estimated tax payments for 2018. 57. .00
58. Tax payments from a pass-through entity. 58. .00
59. Earned income credit. 59. .00
60. Reserved.
61. Total refundable credits from Schedule OR-ASC-NP, section 7. 61. .00
62. Total payments and refundable credits. 62. .00

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Name SSN

Tax to pay or refund

Table with 2 columns: Description (lines 63-66) and Amount (.00)

Exception number from Form OR-10, line 1: 66a. [] Check box if you annualized: 66b. []

Table with 2 columns: Description (lines 67-74) and Amount (.00)

Direct deposit

75. For direct deposit of your refund, see instructions. Check the box if this refund will go to an account outside the United States: []

Type of account: [] Checking or [] Savings

Routing number: []

Account number: []

Reserved.

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

<input checked="" type="checkbox"/> Your signature <input checked="" type="checkbox"/> Spouse's signature (if filing jointly, both must sign)	Date / /		
<input checked="" type="checkbox"/> Signature of preparer other than taxpayer	Preparer phone () -	Preparer license number, if professionally prepared	
<input checked="" type="checkbox"/> Preparer address	City	State	ZIP code

Signing this return does not grant your preparer the right to represent you or make decisions on your behalf. For more information, see the instructions for the Tax Information Authorization and Power of Attorney for Representation form on our website.

Important: Include a copy of your federal Form 1040, 1040X, 1040NR, or 1040NR-EZ. Without this information, we may adjust your return.

Make your payment (if you have an amount due on line 68)

- **Online payments:** Visit our website at www.oregon.gov/dor.
- **Mailing your payment:** Make your check or money order payable to the **Oregon Department of Revenue**. Write "2018 Oregon Form OR-40-N" and the last four digits of your SSN or ITIN on your check or money order. Include your payment, along with the Form OR-40-V payment voucher, with this return.

Send in your return

- **Non-2-D barcode.** If the 2-D barcode area on the front of this return is blank:
 - Mail **tax-due** returns to: Oregon Department of Revenue, PO Box 14555, Salem OR 97309-0940.
 - Mail **refund and no-tax-due** returns to: Oregon Department of Revenue, PO Box 14700, Salem OR 97309-0930.
- **2-D barcode.** If the 2-D barcode area on the front of this return is filled in:
 - Mail **tax-due** returns to: Oregon Department of Revenue, PO Box 14720, Salem OR 97309-0463.
 - Mail **refund and no-tax-due** returns to: Oregon Department of Revenue, PO Box 14710, Salem OR 97309-0460.

Amended statement. Only complete this section if submitting an amended return or filing with a new SSN.

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

If filing with a new SSN, enter your former identification number.
