

2020 Form OR-40-N

Page 1 of 5, 150-101-048 (Rev. 08-25-20 ver. 01)

Oregon Department of Revenue



Office use only

Oregon Individual Income Tax Return for Nonresidents

Submit original form—do not submit photocopy

Fiscal year ending: / /

Space for 2-D barcode—do not write in box below

- Amended return. If amending for an NOL, tax year the NOL was generated:
Calculated using "as if" federal return.
Short-year tax election. Federal disaster relief.
Extension filed. Federal Form 8886.
Form OR-24. Military. Employment exception.

First name, Initial, Last name, Social Security no. (SSN), Deceased, First time using this SSN, Applied for ITIN
Spouse's first name, Initial, Spouse's last name, Spouse's SSN, Deceased, First time using this SSN, 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)

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

Exemptions

- 6a. Credits for yourself: Regular, Severely disabled Total
6b. Credits for spouse: Regular, Severely disabled Total
Check box if someone else can claim you as a dependent.
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.

Table with columns: First name, Last name, Code*, Dependent's SSN, Dependent's date of birth (mm/dd/yyyy), Check if child with qualifying disability

*Dependent relationship code (see instructions).

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.

2020 Form OR-40-N

Page 2 of 5, 150-101-048
(Rev. 08-25-20 ver. 01)

Oregon Department of Revenue



0054200102000

Name	SSN - -
------	------------

Note: Reprint page 1 if you make changes to this page.

Income

	Federal column (F)		Oregon column (S)
7. Wages, salaries, and other pay for work from federal Form 1040 or 1040-SR, line 1. Include all Forms W-2 7F.	.00	7S.	.00
8. Interest income from Form 1040 or 1040-SR, line 2b 8F.	.00	8S.	.00
9. Dividend income from Form 1040 or 1040-SR, line 3b 9F.	.00	9S.	.00
10. State and local income tax refunds from federal Schedule 1, line 1 10F.	.00	10S.	.00
11. Alimony received from federal Schedule 1, line 2a 11F.	.00	11S.	.00
12. Business income or loss from federal Schedule 1, line 3..... 12F.	.00	12S.	.00
13. Capital gain or loss from Form 1040 or 1040-SR, line 7 13F.	.00	13S.	.00
14. Other gains or losses from federal Schedule 1, line 4..... 14F.	.00	14S.	.00
15. IRA distributions from Form 1040 or 1040-SR, line 4b 15F.	.00	15S.	.00
16. Pensions and annuities from Form 1040 or 1040-SR, line 5b..... 16F.	.00	16S.	.00
17. Schedule E income or loss from federal Schedule 1, line 5 17F.	.00	17S.	.00
18. Farm income or loss from federal Schedule 1, line 6 18F.	.00	18S.	.00
19. Social Security benefits from Form 1040 or 1040-SR, line 6b; and unemployment and other income from federal Schedule 1, lines 7 and 8..... 19F.	.00	19S.	.00
20. Total income. Add lines 7 through 19..... 20F.	.00	20S.	.00

Adjustments

21. IRA or SEP and SIMPLE contributions, from federal Schedule 1, lines 15 and 19 21F.	.00	21S.	.00
22. Education deductions from federal Schedule 1, lines 10, 20, and 21 22F.	.00	22S.	.00
23. Moving expenses from federal Schedule 1, line 13 23F.	.00	23S.	.00
24. Deduction for self-employment tax from federal Schedule 1, line 14 24F.	.00	24S.	.00
25. Self-employed health insurance deduction from federal Schedule 1, line 16 25F.	.00	25S.	.00
26. Alimony paid from federal Schedule 1, line 18a 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 (see instructions; not more than 100.0%) 35.	.		%

2020 Form OR-40-N



Name SSN

Note: Reprint page 1 if you make changes to this page.

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. 2020 federal tax liability... 40. .00
41. Total modifications from Schedule OR-ASC-NP... 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

You were: 38a. [] 65 or older 38b. [] Blind Your spouse was: 38c. [] 65 or older 38d. [] Blind

Oregon tax

46. Tax. Check the appropriate box if you're using an alternative method to calculate your tax... 46. .00
46a. [] Schedule OR-FIA-40-N 46b. [] Worksheet 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... 50. .00
51. Total standard credits... 51. .00
52. Tax minus standard credits... 52. .00
53. Total carryforward credits... 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 2020... 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... 61. .00
62. Total payments and refundable credits... 62. .00

2020 Form OR-40-N



Page 4 of 5, 150-101-048
(Rev. 08-25-20 ver. 01)

Oregon Department of Revenue

00542001040000

Name _____ SSN _____

Note: Reprint page 1 if you make changes to this page.

Tax to pay or refund

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

Direct deposit

75. For direct deposit of your refund, see instructions. Check the box if the final deposit destination is outside the United States: []

Type of account: [] Checking or [] Savings

Routing number: []

Account number: []



2020 Form OR-40-N

Page 5 of 5, 150-101-048
(Rev. 08-25-20 ver. 01)

Oregon Department of Revenue



Name SSN

Note: Reprint page 1 if you make changes to this page.

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

Your signature Date
Spouse's signature (if filing jointly, both must sign) Date
Signature of preparer other than taxpayer Preparer phone Preparer license number, if professionally prepared
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, 1040-SR, 1040-X, 1040-NR, or 1040-NR-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 "2020 Oregon Form OR-40-N" and the last four digits of your SSN or ITIN on your check or money order. Include your payment with this return. Don't use the Form OR-40-V payment voucher if you're mailing your payment with your 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. Complete this section only if you're amending your 2020 return or filing with a new SSN.

If filing an amended return, use this space to explain what you're changing. Include the return line numbers and the reason for each change. If your filing status has changed, explain why. Include all supporting forms and schedules when you file your amended return, even if you haven't changed anything on them.

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

Blank lines for providing details on amended statements or former SSNs.