

2023 Form OR-40-N

Oregon Individual Income Tax Return for Nonresidents

Oregon Department of Revenue

Page 1 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Fiscal year ending date (MM/DD/YYYY)

/ /

Extension filed

Form OR-24

Amended return.

If amending for an NOL tax year (YYYY)
NOL, tax year the
NOL was generated:

Form OR-243

Federal Form 8379

Calculated with "as if" federal return

Federal Form 8886

Short-year tax election

Disaster relief

Employment exception

Military

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

First name

Initial

Date of birth (MM/DD/YYYY)

/ /

Last name

Social Security number (SSN)

- -

First time using this SSN (see instructions)

Applied for ITIN

Deceased

Spouse first name

Initial

Spouse date of birth (MM/DD/YYYY)

/ /

Spouse last name

Spouse SSN

- -

First time using this SSN (see instructions)

Applied for ITIN

Deceased

Current mailing address

City

State

ZIP code

-

Country

Phone

- -

Filing Status (check only one box)

1. Single 2. Married filing jointly 3. Married filing separately (enter spouse information **above**)
4. Head of household (with qualifying dependent) 5. Qualifying surviving spouse



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Last name

SSN

Grid for last name input

Grid for SSN input

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

Exemptions

6a. Credits for yourself.....6a.

Check boxes that apply: Regular Severely disabled Someone else can claim you as a dependent

6b. Credits for your spouse6b.

Check boxes that apply: Regular Severely disabled Someone else can claim you as a dependent

Dependents.

List your dependents in order from youngest to oldest. If you have more than three dependents, complete Schedule OR-ADD-DEP. Include the schedule with your return.

Dependent 1: First name, Initial, Last name

Dependent 1: Date of birth, SSN, Code *, Disability checkbox

Dependent 2: First name, Initial, Last name

Dependent 2: Date of birth, SSN, Code *, Disability checkbox

Dependent 3: First name, Initial, Last name

Dependent 3: Date of birth, SSN, Code *, Disability checkbox

*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 lines 6a through 6d..... Total 6e.



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Income

Federal column (F)

Oregon column (S)

7. Wages, salaries, and other pay for work from federal Form 1040 or 1040-SR, line 1z. Include all Forms W-2.

7F. [][][] , [][][] , [][][] . [][] [][]

7S. [][][] , [][][] , [][][] . [][] [][]

8. Interest income from Form 1040 or 1040-SR, line 2b.

8F. [][][] , [][][] , [][][] . [][] [][]

8S. [][][] , [][][] , [][][] . [][] [][]

9. Dividend income from Form 1040 or 1040-SR, line 3b.

9F. [][][] , [][][] , [][][] . [][] [][]

9S. [][][] , [][][] , [][][] . [][] [][]

10. State and local income tax refunds from federal Schedule 1, line 1.

10F. [][][] , [][][] , [][][] . [][] [][]

10S. [][][] , [][][] , [][][] . [][] [][]

11. Alimony received from federal Schedule 1, line 2a.

11F. [][][] , [][][] , [][][] . [][] [][]

11S. [][][] , [][][] , [][][] . [][] [][]

12. Business income or loss from federal Schedule 1, line 3.

12F. [][][] , [][][] , [][][] . [][] [][]

12S. [][][] , [][][] , [][][] . [][] [][]

13. Capital gain or loss from Form 1040 or 1040-SR, line 7.

13F. [][][] , [][][] , [][][] . [][] [][]

13S. [][][] , [][][] , [][][] . [][] [][]

14. Other gains or losses from federal Schedule 1, line 4.

14F. [][][] , [][][] , [][][] . [][] [][]

14S. [][][] , [][][] , [][][] . [][] [][]

15. IRA distributions from Form 1040 or 1040-SR, line 4b.

15F. [][][] , [][][] , [][][] . [][] [][]

15S. [][][] , [][][] , [][][] . [][] [][]



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Last name

12 digit grid for last name

SSN

9 digit grid for SSN (XXX-XX-XXXX)

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Federal column (F)

Oregon column (S)

16. Pensions and annuities from Form 1040 or 1040-SR, line 5b.

16F. [][][] , [][][] , [][][] . 0 0

16S. [][][] , [][][] , [][][] . 0 0

17. Schedule E income or loss from federal Schedule 1, line 5.

17F. [][][] , [][][] , [][][] . 0 0

17S. [][][] , [][][] , [][][] . 0 0

18. Farm income or loss from federal Schedule 1, line 6.

18F. [][][] , [][][] , [][][] . 0 0

18S. [][][] , [][][] , [][][] . 0 0

19. Social Security benefits from Form 1040 or 1040-SR, line 6b; and unemployment and other income from federal Schedule 1, lines 7 and 9.

19F. [][][] , [][][] , [][][] . 0 0

19S. [][][] , [][][] , [][][] . 0 0

20. Total income. Add lines 7 through 19.

20F. [][][] , [][][] , [][][] . 0 0

20S. [][][] , [][][] , [][][] . 0 0

Adjustments

21. IRA or SEP and SIMPLE contributions, from federal Schedule 1, lines 16 and 20.

21F. [][][] , [][][] , [][][] . 0 0

21S. [][][] , [][][] , [][][] . 0 0

22. Education deductions from federal Schedule 1, lines 11 and 21.

22F. [][][] , [][][] , [][][] . 0 0

22S. [][][] , [][][] , [][][] . 0 0

23. Moving expenses from federal Schedule 1, line 14.

23F. [][][] , [][][] , [][][] . 0 0

23S. [][][] , [][][] , [][][] . 0 0



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Federal column (F)

Oregon column (S)

24. Deduction for self-employment tax from federal Schedule 1, line 15.

24F. [][][] , [][][] , [][][] . 0 0

24S. [][][] , [][][] , [][][] . 0 0

25. Self-employed health insurance deduction from federal Schedule 1, line 17.

25F. [][][] , [][][] , [][][] . 0 0

25S. [][][] , [][][] , [][][] . 0 0

26. Alimony paid from federal Schedule 1, line 19a.

26F. [][][] , [][][] , [][][] . 0 0

26S. [][][] , [][][] , [][][] . 0 0

27. Total adjustments from Schedule OR-ASC-NP, line A7 for the federal column and line A8 for the Oregon column.

27F. [][][] , [][][] , [][][] . 0 0

27S. [][][] , [][][] , [][][] . 0 0

28. Total adjustments. Add lines 21 through 27.

28F. [][][] , [][][] , [][][] . 0 0

28S. [][][] , [][][] , [][][] . 0 0

29. Income after adjustments. Line 20 minus line 28.

29F. [][][] , [][][] , [][][] . 0 0

29S. [][][] , [][][] , [][][] . 0 0

Additions

30. Total additions from Schedule OR-ASC-NP, line B7 for the federal column and line B8 for the Oregon column.

30F. [][][] , [][][] , [][][] . 0 0

30S. [][][] , [][][] , [][][] . 0 0

31. Income after additions. Add lines 29 and 30.

31F. [][][] , [][][] , [][][] . 0 0

31S. [][][] , [][][] , [][][] . 0 0



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Deductions and modifications (continued)

Lines 43-45: Charitable art donation, Total deductions and modifications, Oregon taxable income.

Oregon tax

Lines 46-50: Tax calculation with alternative methods, interest on installment sales, recaptures, additions to tax, total tax before credits.

Standard and carryforward credits

Lines 51-55: Exemption credit, total standard credits, tax minus standard credits, total carryforward credits.



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Standard and carryforward credits (continued)

Grid for standard and carryforward credits

56. Tax after standard and carryforward credits. Line 54 minus line 55

Payments and refundable credits

Grid for payments and refundable credits (line 57)

57. Oregon income tax withheld. Include a copy of your Forms W-2 and 1099

Grid for payments and refundable credits (line 58)

58. Amount applied from your prior year's tax refund

Grid for payments and refundable credits (line 59)

59. Estimated tax payments for 2023. Include all estimated payments you made by April 15, 2024, including any extension payment or tax withheld from real estate transactions. Do not include the amount you already reported on line 58

Grid for payments and refundable credits (line 60)

60. Tax payments from a pass-through entity

Grid for payments and refundable credits (line 61)

61. Earned income credit (see instructions)

Grid for payments and refundable credits (line 62)

62. Oregon Kids Credit (see instructions)

Grid for payments and refundable credits (line 63)

63. Kicker (Oregon surplus credit). Enter your kicker credit amount (see instructions). If you elect to donate your kicker to the State School Fund, enter 0 and see line 79

Grid for payments and refundable credits (line 64)

64. Total refundable credits from Schedule OR-ASC-NP, line H7

Grid for payments and refundable credits (line 65)

65. Total payments and refundable credits. Add lines 57 through 64

Tax to pay or refund

Grid for tax to pay or refund (line 66)

66. Overpayment of tax. If line 56 is less than line 65, you overpaid. Line 65 minus line 56

Grid for tax to pay or refund (line 67)

67. Net tax. If line 56 is more than line 65, you have tax to pay. Line 56 minus line 65

Grid for tax to pay or refund (line 68)

68. Penalty and interest for filing or paying late (see instructions)



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Last name

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69. Interest on underpayment of estimated tax. Include Form OR-10 69. [] [] [] , [] [] [] , [] [] [] . 0 0

Exception number from Form OR-10, line 1: 69a. [] Check box if you annualized: 69b. []

70. Total penalty and interest due. Add lines 68 and 69 70. [] [] [] , [] [] [] , [] [] [] . 0 0

71. Net tax including penalty and interest. Line 67 plus line 70 This is the amount you owe. 71. [] [] [] , [] [] [] , [] [] [] . 0 0

72. Overpayment less penalty and interest. Line 66 minus line 70 This is your refund. 72. [] [] [] , [] [] [] , [] [] [] . 0 0

73. Estimated tax. Fill in the portion of line 72 you want applied to your open estimated tax account 73. [] [] [] , [] [] [] , [] [] [] . 0 0

74. Charitable checkoff donations from Schedule OR-DONATE, line 30 74. [] [] [] , [] [] [] , [] [] [] . 0 0

75. Oregon 529 college savings plan deposits from Schedule OR-529, line 5 75. [] [] [] , [] [] [] , [] [] [] . 0 0

76. Total. Add lines 73 through 75. The total can't be more than your refund on line 72 76. [] [] [] , [] [] [] , [] [] [] . 0 0

77. Net refund. Line 72 minus line 76 This is your net refund. 77. [] [] [] , [] [] [] , [] [] [] . 0 0

Direct deposit

78. 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

Account information:

Routing number

Grid for routing number

Account number

Grid for account number

Kicker donation

79. If you elect to donate your kicker to the State School Fund, check this box 79a. []

Complete the kicker worksheet in the instructions and enter the amount here This election is irrevocable. 79b. [] [] [] , [] [] [] , [] [] [] . 0 0



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Last name

[Grid for last name]

SSN

[Grid for SSN]

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

Your signature

X [Signature line]

Date (MM/DD/YYYY)

[Grid for date]

Spouse signature

X [Signature line]

Date (MM/DD/YYYY)

[Grid for date]

Signature of preparer other than taxpayer

X [Signature line]

Date (MM/DD/YYYY)

[Grid for date]

Preparer phone

[Grid for phone]

Preparer license number

[Grid for license number]

Preparer first name

[Grid for first name]

Initial

[Grid for initial]

Preparer last name

[Grid for last name]

Preparer address

[Grid for address]

City

[Grid for city]

State

[Grid for state]

ZIP code

[Grid for 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, or 1040-NR. We may adjust your return without it.

Pay the amount due (shown on line 70)

- Online: www.oregon.gov/dor.
By mail: Payable to the Oregon Department of Revenue. Write "2023 Oregon Form OR-40-N" and the last four digits of your SSN or ITIN on your check or money order.

Mail your return

- Non-2-D barcode. If the large 2-D barcode box on the first page of this form 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 large 2-D barcode box on the first page of this form 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.



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Last name

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SSN

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Amended statement. Complete this section only if you're amending your 2023 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.

Large empty text area for amended statement