

# 2024 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

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Exemptions

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

Input box for 6a

Check boxes that apply: Regular Severe disability Someone else can claim you as a dependent

6b. Credits for your spouse .....6b.

Input box for 6b

Check boxes that apply: Regular Severe disability Someone else can claim your spouse 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, Child with a qualifying disability

Dependent 2: First name, Initial, Last name

Dependent 2: Date of birth, SSN, Code, Child with a qualifying disability

Dependent 3: First name, Initial, Last name

Dependent 3: Date of birth, SSN, Code, Child with a qualifying disability

\*Dependent relationship code (see instructions).

6c. Total number of dependents ..... 6c.

Input box for 6c

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

Input box for 6d

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

Input box for 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. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [ 0 ] [ 0 ]

7S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [ 0 ] [ 0 ]

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

8F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [ 0 ] [ 0 ]

8S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [ 0 ] [ 0 ]

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

9F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [ 0 ] [ 0 ]

9S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [ 0 ] [ 0 ]

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

10F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [ 0 ] [ 0 ]

10S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [ 0 ] [ 0 ]

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

11F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [ 0 ] [ 0 ]

11S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [ 0 ] [ 0 ]

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

12F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [ 0 ] [ 0 ]

12S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [ 0 ] [ 0 ]

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

13F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [ 0 ] [ 0 ]

13S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [ 0 ] [ 0 ]

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

14F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [ 0 ] [ 0 ]

14S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [ 0 ] [ 0 ]

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

15F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [ 0 ] [ 0 ]

15S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [ 0 ] [ 0 ]



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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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Subtractions

Federal column (F)

Oregon column (S)

32. Social Security and tier 1 Railroad Retirement Board benefits included on line 19F.

32F. Grid for federal column

33. Total subtractions from Schedule OR-ASC-NP, line C7 for the federal column and line C8 for the Oregon column.

33F. Grid for federal column

33S. Grid for Oregon column

34. Income after subtractions. Line 31 minus lines 32 and 33.

34F. Grid for federal column

34S. Grid for Oregon column

35. Oregon percentage (see instructions; not more than 100.0%)..... 35. Grid for percentage

Deductions and modifications

36. Amount from line 34S..... 36. Grid for amount

37. Oregon itemized deductions. Enter your Oregon itemized deductions from Schedule OR-A, line 23. If you are not itemizing your deductions, enter 0..... 37. Grid for amount

38. Standard deduction. Enter your standard deduction ..... 38. Grid for amount

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

Table with 6 columns: Standard deductions, Single, Married filing jointly, Married filing separately, Qualifying surviving spouse, Head of household

See instructions if you or your spouse are age 65 or older, blind, or can be claimed as a dependent on someone else's return, or are married filing separately.

39. Enter the larger of line 37 or 38 ..... 39. Grid for amount

40. 2024 federal tax liability (see instructions) ..... 40. Grid for amount

41. Total modifications from Schedule OR-ASC-NP, line D7 ..... 41. Grid for amount

42. Deductions and modifications multiplied by the Oregon percentage (see instructions) ..... 42. Grid for amount



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Deductions and modifications (continued)

Form section for Deductions and modifications (continued) with lines 43-45 and input boxes.

Oregon tax

Form section for Oregon tax with lines 46-50 and input boxes.

Standard and carryforward credits

Form section for Standard and carryforward credits with lines 51-55 and input boxes.



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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..... 56.

Payments and refundable credits

Grid for payments and refundable credits (row 57)

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

Grid for payments and refundable credits (row 58)

58. Prior-year refund applied as estimated payment ..... 58.

Grid for payments and refundable credits (row 59)

59. Estimated tax payments for 2024. Include all estimated payments, including any extension payment or tax withheld from real estate transactions, that you made by April 15, 2025. Do not include the amount you already reported on line 58..... 59.

Grid for payments and refundable credits (row 60)

60. Estimated tax payments from Schedule OR-K-1, line 20 (PTE owner payment from Form OR-19—see instructions)..... 60.

Grid for payments and refundable credits (row 61)

61. Earned income credit (see instructions)..... 61.

Grid for payments and refundable credits (row 62)

62. Oregon Kids Credit (see instructions)..... 62.

Grid for payments and refundable credits (row 63)

Reserved

Grid for payments and refundable credits (row 64)

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

Grid for payments and refundable credits (row 65)

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

Tax to pay or refund

Grid for tax to pay or refund (row 66)

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

Grid for tax to pay or refund (row 67)

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

Grid for tax to pay or refund (row 68)

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





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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. Amount from line 72 you want to apply as a payment of your 2025\* estimated tax (\*to a later year if filing after 1/15/2026)..... 73. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

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

75. Higher education 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 input

Account number

Grid for account number input

Reserved



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Last name

SSN

[Grid for last name]

[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)

[Date grid]

Spouse signature

X [Signature line]

Date (MM/DD/YYYY)

[Date grid]

Signature of preparer other than taxpayer

X [Signature line]

Date (MM/DD/YYYY)

[Date grid]

Preparer phone

[Phone grid]

Preparer license number

[License grid]

Preparer first name

[First name grid]

Initial

[Initial grid]

Preparer last name

[Last name grid]

Preparer address

[Address grid]

City

[City grid]

State

[State grid]

ZIP code

[ZIP code grid]

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

- Online: www.oregon.gov/dor.
By mail: Payable to the Oregon Department of Revenue. Write "2024 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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Amended statement. Complete this section only if you're amending your 2024 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 rectangular area for text input

