

2025 Form OR-40-N

Oregon Department of Revenue

Page 4 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

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

Federal column (F)

Oregon column (S)

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

16F. , , .

16S. , , .

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

17F. , , .

17S. , , .

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

18F. , , .

18S. , , .

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. , , .

19S. , , .

20. Total income. Add lines 7 through 19.

20F. , , .

20S. , , .

Adjustments

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

21F. , , .

21S. , , .

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

22F. , , .

22S. , , .

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

23F. , , .

23S. , , .

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Deductions and modifications (continued)

43. Total modifications not multiplied by the Oregon percentage from Schedule OR-ASC-NP, line E7	43.	<input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> / <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> / <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> / <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> . <input type="text" value=" "/> <input type="text" value=" "/>
44. Total deductions and modifications. Add lines 42 and 43	44.	<input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> / <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> / <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> . <input type="text" value=" "/> <input type="text" value=" "/>
45. Oregon taxable income. Line 36 minus line 44. If line 44 is more than line 36, enter 0	45.	<input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> / <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> / <input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/> . <input type="text" value=" "/> <input type="text" value=" "/>

Oregon tax

46. Tax. Check the appropriate box if you're using an alternative method to calculate your tax (see instructions)	46.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	,	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	,	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	.	0	0
46a. <input type="checkbox"/> Schedule OR-FIA-40-N	46b. <input type="checkbox"/> Worksheet FCG	46c. <input type="checkbox"/> Schedule OR-PTE-NR																
47. Interest on certain installment sales	47.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	,	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	,	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	.	0	0
48. Total tax recaptures from Schedule OR-ASC-NP, line F5.....	48.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	,	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	,	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	.	0	0
49. Total additions to tax. Line 47 plus line 48	49.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	,	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	,	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	.	0	0
50. Total tax before credits. Add lines 46 and 49	50.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	,	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	,	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	.	0	0

Standard and carryforward credits

51. Exemption credit (see instructions)	51.	_____ / _____ / _____	• 0 0
52. Total standard credits from Schedule OR-ASC-NP, line G16.....	52.	_____ / _____ / _____	• 0 0
53. Total standard credits. Add lines 51 and 52	53.	_____ / _____ / _____	• 0 0
54. Tax minus standard credits. Line 50 minus line 53. If line 53 is more than line 50, enter 0.....	54.	_____ / _____ / _____	• 0 0
55. Total carryforward credits used this year from Schedule OR-ASC-NP, line H9. Line 55 can't be more than line 54 (see Schedule OR-ASC and OR-ASC-NP Instructions).....	55.	_____ / _____ / _____	• 0 0



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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

Date (MM/DD/YYYY)

 / /

Spouse signature

X

Date (MM/DD/YYYY)

 / /

Signature of preparer other than taxpayer

X

Date (MM/DD/YYYY)

 / / - -

Preparer phone

Preparer license number

Preparer first name

Initial

Preparer last name

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 Form OR-AUTH-REP 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.**

Make your payment

- Online:** You can make a payment at www.oregon.gov/dor.
- By mail:** Make your check, money order, or cashier's check payable to the **Oregon Department of Revenue**. **Don't** mail cash. Write **"2025 Form OR-40-N,"** your daytime phone, and the last four digits of your SSN or ITIN on the payment. **Mailed with Form OR-40-N:** Send the payment in the same envelope with your return. **Don't** use a payment voucher. **Mailed without Form OR-40-N:** Use a payment voucher. See the instructions for Form OR-40-V.

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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Amended statement. Complete this section only if you're amending your 2025 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.