

2025 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 filers only: Year-end 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

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Exemptions

6a. Credits for yourself6a.

Input box for 6a

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

6b. Credits for your spouse6b.

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 7a.

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. [][][] , [][][] , [][][] . 0 0

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

33F. [][][] , [][][] , [][][] . 0 0

33S. [][][] , [][][] , [][][] . 0 0

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

34F. [][][] , [][][] , [][][] . 0 0

34S. [][][] , [][][] , [][][] . 0 0

35. Oregon percentage (see instructions; not more than 100.0%).....35. [][][] . [] %

Deductions and modifications

36. Amount from line 34S..... 36. [][][] , [][][] , [][][] . 0 0

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. [][][] , [][][] , [][][] . 0 0

38. Standard deduction. Enter your standard deduction 38. [][][] , [][][] , [][][] . 0 0

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. Values: \$2,835, \$5,670, \$2,835 or \$0, \$5,670, \$4,560

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. [][][] , [][][] , [][][] . 0 0

40. 2025 federal tax liability (see instructions) 40. [][][] , [][][] , [][][] . 0 0

41. Total modifications from Schedule OR-ASC-NP, line D7 41. [][][] , [][][] , [][][] . 0 0

42. Deductions and modifications multiplied by the Oregon percentage (see instructions) 42. [][][] , [][][] , [][][] . 0 0



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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.
44. Total deductions and modifications. Add lines 42 and 43 44.
45. Oregon taxable income. Line 36 minus line 44. If line 44 is more than line 36, enter 0..... 45.

Oregon tax

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

Standard and carryforward credits

- 51. Exemption credit (see instructions) 51.
52. Total standard credits from Schedule OR-ASC-NP, line G16..... 52.
53. Total standard credits. Add lines 51 and 52 53.
54. Tax minus standard credits. Line 50 minus line 53. If line 53 is more than line 50, enter 0..... 54.
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.



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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.

Oregon surplus (kicker)

Grid for Oregon surplus (kicker)

57. Enter your kicker amount (see instructions). If you elect to donate your kicker to the State School Fund, enter 0 and see line 79 57.

Payments and refundable credits

Grid for payments and refundable credits (line 58)

58. Oregon income tax withheld. Include a copy of your Forms W-2 and 1099 58.

Grid for payments and refundable credits (line 59)

59. Prior-year refund applied as estimated payment 59.

Grid for payments and refundable credits (line 60)

60. Estimated tax payments for 2025. Include all estimated payments, including any extension payment or tax withheld from real estate transactions, that you made by April 15, 2026. Do not include the amount you already reported on line 59 60.

Grid for payments and refundable credits (line 61)

61. Estimated tax payments from Schedule OR-K-1, line 20 (PTE owner payment from Form OR-19—see instructions) 61.

Grid for payments and refundable credits (line 62)

62. Earned income credit (see instructions) 62.

Grid for payments and refundable credits (line 63)

63. Oregon Kids Credit (see instructions)..... 63.

Grid for payments and refundable credits (line 64)

64. Total refundable credits from Schedule OR-ASC-NP, line 17..... 64.

Grid for payments and refundable credits (line 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 (line 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 (line 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 (line 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 2026* estimated tax (*to a later year if filing after 1/15/2027)..... 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

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

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 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.

Large empty rectangular area for text entry

