

**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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**Exemptions**

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

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

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

Dependent 1: Last name




Dependent 1: Date of birth (MM/DD/YYYY)

Dependent 1: SSN

Code \*



☐

Child with a qualifying disability

Dependent 2: First name

Initial

Dependent 2: Last name




Dependent 2: Date of birth (MM/DD/YYYY)

Dependent 2: SSN

Code \*



☐

Child with a qualifying disability

Dependent 3: First name

Initial

Dependent 3: Last name




Dependent 3: Date of birth (MM/DD/YYYY)

Dependent 3: SSN

Code \*



☐

Child with a 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 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 7a.

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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**Federal column (F)**

## Oregon column (S)

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

16F. 

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16S. 

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

17F. 

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17S. 

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

18F. 

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18S. 

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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. 


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19S. 

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20. Total income. Add lines 7 through 19.

20F. 


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20S. 

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## Adjustments

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

21F. 

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21S. 

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

22F. 

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22S. 

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

23F. 

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0	0
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23S. 

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0	0
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**Note: Reprint page 1 if you make changes to this page.**

**Federal column (F)**

## Oregon column (S)

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

24F. 

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0	0
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24S.

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

25F. 

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25S.

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

26F. 

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26S.

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

27F. 

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0	0
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27S.

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28. Total adjustments. Add lines 21 through 27.

28F. 

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28S.

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0	0
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29. Income after adjustments. Line 20 minus line 28.

29F. 

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0	0
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29S.

,    ,    .

## Additions

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

30F. 

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0	0
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30S.

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0	0
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31. Income after additions. Add lines 29 and 30.

31E. 

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0	0
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31S.

$$\begin{array}{|c|c|c|} \hline & & \\ \hline \end{array} / \begin{array}{|c|c|c|} \hline & & \\ \hline \end{array} / \begin{array}{|c|c|c|} \hline & & \\ \hline \end{array} \cdot \begin{array}{|c|c|} \hline 0 & 0 \\ \hline \end{array}$$



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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.    /    /    .

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

33F.    /    /    .

33S.    /    /    .

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

34F.    /    /    .

34S.    /    /    .

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

**Deductions and modifications**

36. Amount from line 34S.....36.    /    /    .

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.    /    /    .

38. **Standard deduction.** Enter your standard deduction .....38.    /    /    .

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

Standard deductions	Single	Married filing jointly	Married filing separately	Qualifying surviving spouse	Head of household
	\$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.    /    /    .

40. 2025 federal tax liability (**see instructions**) .....40.    /    /    .

41. Total modifications from Schedule OR-ASC-NP, line D7 .....41.    /    /    .

42. Deductions and modifications multiplied by the Oregon percentage (see instructions) .....42.    /    /    .



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### Deductions and modifications (continued)

- ## Oregon tax

- ### Standard and carryforward credits

- 
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**Standard and carryforward credits** (continued)

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

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** .....

**kicker to the State School Fund, enter 0 and see line 79 ..... 57.**

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

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

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 .....

on line 59 ..... 60.

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

62. Earned income credit (see instructions) ..... 62.

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

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

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

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

Line 65 minus line 56..... 66.

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

Line 56 minus line 65..... 67.

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

55. Penalty and interest for filing or paying late (see instructions)..... 55.



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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

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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**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

Date (MM/DD/YYYY)

Spouse signature

Date (MM/DD/YYYY)

Signature of preparer other than taxpayer

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](http://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.

