

# 2021 Form OR-40-P

## Oregon Individual Income Tax Return for Part-year Residents

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)

/  /

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

Calculated with "as if" federal return

Short-year tax election

- Extension filed
- Form OR-24
- Federal Form 8379
- Federal Form 8886
- Disaster relief
- Military
- Employment exception

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

Oregon resident dates: From (MM/DD/YYYY)  /  /

To (MM/DD/YYYY)  /  /

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's first name

Initial

Spouse's date of birth (MM/DD/YYYY)

/  /

Spouse's last name

Spouse's Social Security number (SSN)

-  -

- First time using this SSN (see instructions)  Applied for ITIN  Deceased

Current address

City

State

ZIP code

-

Country

Phone

-  -



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Grid for last name input

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Filing Status (check only one box)

- 1. Single 2. Married filing jointly 3. Married filing separately (enter spouse's information above) 4. Head of household (with qualifying dependent) 5. Qualifying widow(er) with dependent child

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 spouse ..... 6b.

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 more than three, check this box and include Schedule OR-ADD-DEP.

Dependent 1: First name, Initial, Dependent 1: Last name

Dependent 1: Date of birth (MM/DD/YYYY), Dependent 1: Social Security number (SSN), Code \*, Dependent 1: Check if child has a qualifying disability

Dependent 2: First name, Initial, Dependent 2: Last name

Dependent 2: Date of birth (MM/DD/YYYY), Dependent 2: Social Security number (SSN), Code \*, Dependent 2: Check if child has a qualifying disability

Dependent 3: First name, Initial, Dependent 3: Last name

Dependent 3: Date of birth (MM/DD/YYYY), Dependent 3: Social Security number (SSN), Code \*, Dependent 3: Check if child has 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.



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6e. Total exemptions. Add 6a through 6d..... Total 6e. [ ] [ ]

Income

Federal column (F)

Oregon column (S)

7. Wages, salaries, and other pay for work from federal Form 1040 or 1040-SR, line 1. 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. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [ ] [ ] [ ] [ ]



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Federal column (F)

Oregon column (S)

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

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

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

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



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Federal column (F)

Oregon column (S)

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

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

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

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, Section A.

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, Section B.

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

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



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Federal column (F)

Oregon column (S)

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

31F. Grid for Federal column (F) for line 31

31S. Grid for Oregon column (S) for line 31

Subtractions

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

32F. Grid for Federal column (F) for line 32

33. Total subtractions from Schedule OR-ASC-NP, Section C.

33F. Grid for Federal column (F) for line 33

33S. Grid for Oregon column (S) for line 33

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

34F. Grid for Federal column (F) for line 34

34S. Grid for Oregon column (S) for line 34

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

Percentage

35. Grid for Oregon percentage

Deductions and modifications

36. Amount from line 34F..... 36.

Grid for Federal column (F) for line 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.

Grid for Oregon column (S) for line 37

38. Standard deduction. Enter your standard deduction (see instructions) ..... 38.

Grid for Oregon column (S) for line 38

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

39. Enter the larger of line 37 or 38..... 39.

Grid for Oregon column (S) for line 39

40. 2021 federal tax liability (see instructions)..... 40.

Grid for Oregon column (S) for line 40



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Lines 41-43: Total modifications, Add lines 39, 40, and 41, Taxable income. Includes input boxes and a .00 multiplier.

Oregon tax

Lines 44-47: Oregon tax calculation. Includes checkboxes for alternative methods (44a, 44b, 44c) and input boxes with a .00 multiplier.

Standard and carryforward credits

Lines 48-53: Standard and carryforward credits. Includes input boxes and a .00 multiplier.

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54. Total credit recaptures claimed this year from Schedule OR-ASC-NP, Section G ... 54. [ ] [ ] [ ] / [ ] [ ] [ ] / [ ] [ ] [ ] . 0 0

55. Tax after credit recaptures. Line 53 plus line 54 ..... 55. [ ] [ ] [ ] / [ ] [ ] [ ] / [ ] [ ] [ ] . 0 0

Payments and refundable credits

56. Oregon income tax withheld. Include a copy of your Forms W-2 and 1099 ..... 56. [ ] [ ] [ ] / [ ] [ ] [ ] / [ ] [ ] [ ] . 0 0

57. Amount applied from your prior year's tax refund ..... 57. [ ] [ ] [ ] / [ ] [ ] [ ] / [ ] [ ] [ ] . 0 0

58. Estimated tax payments for 2021. Include all payments you made prior to the filing date of this return, including real estate transactions. Do not include the amount you already reported on line 57 ..... 58. [ ] [ ] [ ] / [ ] [ ] [ ] / [ ] [ ] [ ] . 0 0

59. Tax payments from a pass-through entity ..... 59. [ ] [ ] [ ] / [ ] [ ] [ ] / [ ] [ ] [ ] . 0 0

60. Earned income credit (see instructions)..... 60. [ ] [ ] [ ] / [ ] [ ] [ ] / [ ] [ ] [ ] . 0 0

61. 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 77 ..... 61. [ ] [ ] [ ] / [ ] [ ] [ ] / [ ] [ ] [ ] . 0 0

62. Total refundable credits from Schedule OR-ASC-NP, Section H..... 62. [ ] [ ] [ ] / [ ] [ ] [ ] / [ ] [ ] [ ] . 0 0

63. Total payments and refundable credits. Add lines 56 through 62 ..... 63. [ ] [ ] [ ] / [ ] [ ] [ ] / [ ] [ ] [ ] . 0 0

Tax to pay or refund

64. Overpayment of tax. If line 55 is less than line 63, you overpaid. Line 63 minus line 55 ..... 64. [ ] [ ] [ ] / [ ] [ ] [ ] / [ ] [ ] [ ] . 0 0

65. Net tax. If line 55 is more than line 63, you have tax to pay. Line 55 minus line 63 ..... 65. [ ] [ ] [ ] / [ ] [ ] [ ] / [ ] [ ] [ ] . 0 0

66. Penalty and interest for filing or paying late (see instructions) ..... 66. [ ] [ ] [ ] / [ ] [ ] [ ] / [ ] [ ] [ ] . 0 0



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67. Interest on underpayment of estimated tax. Include Form OR-10 ..... 67. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

Exception number from Form OR-10, line 1: 67a. [ ] Check box if you annualized: 67b. [ ]

68. Total penalty and interest due. Add lines 66 and 67 ..... 68. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

69. Net tax including penalty and interest. Line 65 plus line 68. .... This is the amount you owe. 69. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

70. Overpayment less penalty and interest. Line 64 minus line 68. .... This is your refund. 70. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

71. Estimated tax. Fill in the portion of line 70 you want applied to your open estimated tax account ..... 71. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

72. Charitable checkoff donations from Schedule OR-DONATE, line 30 ..... 72. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

73. Oregon 529 college savings plan deposits from Schedule OR-529 (see instructions)..... 73. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

74. Total. Add lines 71 through 73. The total can't be more than your refund on line 70..... 74. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

75. Net refund. Line 70 minus line 74 ..... This is your net refund. 75. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

Direct deposit

76. 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

77. If you elect to donate your kicker to the State School Fund, check this box..... 77a. [ ]

Complete the kicker worksheet, located in the instructions, and enter the amount here. .... This election is irrevocable. 77b. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0



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Last name

Social Security number (SSN)

[Grid for last name]

[Grid for Social Security number]

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

Your signature

X [Signature line]

Date (MM/DD/YYYY)

[Date grid]

Spouse's 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]

Phone

[Phone grid]

Preparer license number

[License number 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 (shown on line 69)

- Online: www.oregon.gov/dor.
• By mail: Payable to the Oregon Department of Revenue. Write "2021 Oregon Form OR-40-P" and the last four digits of your SSN or ITIN in your check or money order. Include your payment with this return. Don't use Form OR-40-V payment voucher if you're mailing payment with your return.

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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Social Security number (SSN)

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Amended statement. Complete this Section only if you're amending your 2021 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 providing an amended statement or former SSN.