

2022 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)

/ /

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

From (MM/DD/YYYY)

/ /

To (MM/DD/YYYY)

/ /

Oregon resident dates:

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 address

City

State

ZIP code

-

Country

Phone

- -



Page 2 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

Grid for last name input

Grid for SSN input

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

Filing Status (check only one box)

- 1. Single, 2. Married filing jointly, 3. Married filing separately, 4. Head of household, 5. Qualifying surviving spouse

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 spouse6b.

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.

Dependent 1: First name, Initial, Last name

Dependent 1: Date of birth, SSN, Code, Disability checkbox

Dependent 2: First name, Initial, Last name

Dependent 2: Date of birth, SSN, Code, Disability checkbox

Dependent 3: First name, Initial, Last name

Dependent 3: Date of birth, SSN, Code, Disability checkbox

*Dependent relationship code (see instructions).

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

6d. Total number of dependent children with a qualifying disability.....6d.



Page 3 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

Grid for last name input

Grid for SSN input

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

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

Grid for Total 6e input

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. Grid for Federal column input

7S. Grid for Oregon column input

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

8F. Grid for Federal column input

8S. Grid for Oregon column input

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

9F. Grid for Federal column input

9S. Grid for Oregon column input

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

10F. Grid for Federal column input

10S. Grid for Oregon column input

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

11F. Grid for Federal column input

11S. Grid for Oregon column input

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

12F. Grid for Federal column input

12S. Grid for Oregon column input

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

13F. Grid for Federal column input

13S. Grid for Oregon column input

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

14F. Grid for Federal column input

14S. Grid for Oregon column input



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

Grid for last name input

Grid for SSN input

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

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



Page 5 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

Grid for last name input

Grid for SSN input

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

Adjustments (continued)

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, 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



Page 7 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Grid for last name input

SSN

Grid for SSN input

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

Deductions and modifications (continued)

Form lines 41-43 for Deductions and modifications with input grids and calculation symbols

Oregon tax

Form lines 44-47 for Oregon tax with checkboxes for alternative methods and input grids

Standard and carryforward credits

Form lines 48-53 for Standard and carryforward credits with input grids and calculation symbols



Page 8 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

Grid for last name input

Grid for SSN input

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

Standard and carryforward credits (continued)

Form lines 54 and 55 for standard and carryforward credits with input grids

Payments and refundable credits

Form lines 56 through 60 for payments and refundable credits with input grids

Reserved

Form lines 62 and 63 for total refundable credits and total payments with input grids

Tax to pay or refund

Form lines 64 through 66 for tax to pay or refund with input grids



Page 9 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

Grid for last name

Grid for SSN

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

Tax to pay or refund (continued)

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, line 5 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

Reserved



Page 10 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

[Grid for last name]

[Grid for SSN]

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

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 (shown on line 69)

- Online: www.oregon.gov/dor.
By mail: Payable to the Oregon Department of Revenue. Write "2022 Oregon Form OR-40-P" and the last four digits of your SSN or ITIN in your check or money order. If you include a payment with your return, don't include Form OR-40-V payment voucher.

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.



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

Last name

Grid for last name input

SSN

Grid for SSN input

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

Amended statement. Complete this section only if you're amending your 2022 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 text area for amended statement