

# 2025 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 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

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 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

-  -   -







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Last name

 (15 boxes)

SSN

--  
(3 boxes) (2 boxes) (3 boxes)**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.  ,  ,  .  15S.  ,  ,  .  

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.  ,  ,  .  







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Last name

SSN

$$\boxed{\phantom{0}} \quad \boxed{\phantom{0}} \quad \boxed{\phantom{0}} - \boxed{\phantom{0}} \quad \boxed{\phantom{0}} - \boxed{\phantom{0}} \quad \boxed{\phantom{0}} \quad \boxed{\phantom{0}}$$

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

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

54. Total carryforward credits used this year (Schedule OR-ASC-NP, line H9). Line 54  
can't be more than line 53 (see Schedule OR-ASC and OR-ASC-NP Instructions) ... 54.  /  /  /  • 0 0

55. Tax after standard and carryforward credits. Line 53 minus line 54..... 55.  /  /  /  • 0 0

## Oregon surplus (kicker)

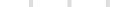
56. Enter your kicker amount (see instructions). **To donate your kicker to the State School Fund, enter 0 and see line 78.....** 56.    • 0 0

## **Payments and refundable credits**

- |   |     |  |  |  |       |
|---|-----|--|--|--|-------|
| 57. Oregon income tax withheld. <b>Include a copy of your Forms W-2 and 1099</b> .....  | 57. | <input type="text"/> / <input type="text"/> / <input type="text"/> / | <input type="text"/> / <input type="text"/> / <input type="text"/> / | <input type="text"/> / <input type="text"/> / <input type="text"/> / | • 0 0 |
| 58. Prior-year refund applied as estimated payment .....  | 58. | <input type="text"/> / <input type="text"/> / <input type="text"/> / | <input type="text"/> / <input type="text"/> / <input type="text"/> / | <input type="text"/> / <input type="text"/> / <input type="text"/> / | • 0 0 |
| 59. Estimated tax payments for 2025. <b>Include all estimated payments, including any extension payment or tax withheld from real estate transactions, that you made by April 15, 2026.</b> Do not include the amount you already reported on line 58 ..... | 59. | <input type="text"/> / <input type="text"/> / <input type="text"/> / | <input type="text"/> / <input type="text"/> / <input type="text"/> / | <input type="text"/> / <input type="text"/> / <input type="text"/> / | • 0 0 |
| 60. Estimated tax payments from Schedule OR-K-1, line 20 (PTE owner payment from Form OR-19 - see instructions).....  | 60. | <input type="text"/> / <input type="text"/> / <input type="text"/> / | <input type="text"/> / <input type="text"/> / <input type="text"/> / | <input type="text"/> / <input type="text"/> / <input type="text"/> / | • 0 0 |
| 61. Earned income credit (see instructions) .....   | 61. | <input type="text"/> / <input type="text"/> / <input type="text"/> / | <input type="text"/> / <input type="text"/> / <input type="text"/> / | <input type="text"/> / <input type="text"/> / <input type="text"/> / | • 0 0 |
| 62. Oregon Kids Credit (see instructions).....  | 62. | <input type="text"/> / <input type="text"/> / <input type="text"/> / | <input type="text"/> / <input type="text"/> / <input type="text"/> / | <input type="text"/> / <input type="text"/> / <input type="text"/> / | • 0 0 |
| 63. Total refundable credits from Schedule OR-ASC-NP, line I7 .....   | 63. | <input type="text"/> / <input type="text"/> / <input type="text"/> / | <input type="text"/> / <input type="text"/> / <input type="text"/> / | <input type="text"/> / <input type="text"/> / <input type="text"/> / | • 0 0 |
| 64. Total payments and refundable credits. Add lines 56 through 63 .....  | 64. | <input type="text"/> / <input type="text"/> / <input type="text"/> / | <input type="text"/> / <input type="text"/> / <input type="text"/> / | <input type="text"/> / <input type="text"/> / <input type="text"/> / | • 0 0 |

## **Tax to pay or refund**

65. **Overpayment of tax.** If line 55 is **less** than line 64, you overpaid.  
Line 64 minus line 55..... 65.  /  /  • 0 0

66. **Net tax.** If line 55 is **more** than line 64, you have tax to pay.  
Line 55 minus line 64..... 66.  /  /  • 0 0







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Last name

SSN

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## 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.

**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.

