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2020 Form OR-40

Page 1 of 4, 150-101-040 (Rev. 11-05-20 ver. 01)

Oregon Department of Revenue

00462001010000

Office use only

Oregon Individual Income Tax Return for Full-year Residents

Submit original form—do not submit photocopy

Fiscal year ending: / /

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

☐ Amended return. If amending for an NOL, tax year the NOL was generated:

☐ Calculated using "as if" federal return.

☐ Short-year tax election. ☐ Federal disaster relief.

☐ Extension filed. ☐ Federal Form 8886.

☐ Form OR-24.

First name	Initial	Last name	☐ Deceased	Social Security no. (SSN) – – ☐ First time using this SSN (see instructions) ☐ Applied for ITIN
Spouse's first name	Initial	Spouse's last name	☐ Deceased	Spouse's SSN – – ☐ First time using this SSN (see instructions) ☐ Applied for ITIN

Current mailing address	Date of birth (mm/dd/yyyy)	Spouse's date of birth
	/ /	/ /

City	State	ZIP code	Country	Phone
				( ) –

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 Total

6a. Credits for yourself: ☐ Regular ☐ Severely disabled .... 6a.

☐ Check box if someone else can claim you as a dependent.

6b. Credits for spouse: ☐ Regular ☐ Severely disabled .... 6b.

☐ Check box if someone else can claim your spouse as a dependent.

Dependents. List your dependents in order from youngest to oldest. If more than four, check this box ☐ and include Schedule OR-ADD-DEP with your return.

First name	Last name	Code*	Dependent's SSN	Dependent's date of birth (mm/dd/yyyy)	Check if child with 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 6a through 6d .... **Total.** 6e.

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Name | SSN

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Taxable income

7.	Federal adjusted gross income from federal Form 1040, 1040-SR, and 1040-NR, line 11; or 1040-X, line 1C (see instructions)	7.	.00
8.	Total additions from Schedule OR-ASC, section 1	8.	.00
9.	Income after additions. Add lines 7 and 8	9.	.00

Subtractions

10.	2020 federal tax liability. **See instructions for the correct amount: $0-$6,950**	10.	.00
11.	Social Security included on federal Form 1040 or 1040-SR, line 6b	11.	.00
12.	Oregon income tax refund included in federal income	12.	.00
13.	Total subtractions from Schedule OR-ASC, section 2	13.	.00
14.	Total subtractions. Add lines 10 through 13	14.	.00
15.	Income after subtractions. Line 9 minus line 14	15.	.00

Deductions

16.	**Oregon itemized deductions.** Enter your Oregon itemized deductions from Schedule OR-A, line 23. If you are not itemizing your deductions, enter 0	16.	.00
17.	**Standard deduction.** Enter your standard deduction (see instructions)	17.	.00

You were: 17a. ☐ 65 or older 17b. ☐ Blind **Your spouse was:** 17c. ☐ 65 or older 17d. ☐ Blind

18.	Enter the larger of line 16 or 17	18.	.00
19.	Oregon taxable income. Line 15 minus line 18. If line 18 is more than line 15, enter 0	19.	.00

Oregon tax

20.	**Tax.** Check the appropriate box if you're using an alternative method to calculate your tax (see instructions)	20.	.00

20a. ☐ Schedule OR-FIA-40 20b. ☐ Worksheet FCG 20c. ☐ Schedule OR-PTE-FY

21.	Interest on certain installment sales	21.	.00
22.	Total tax before credits. Add lines 20 and 21	22.	.00

Standard and carryforward credits

23.	Exemption credit. If the amount on line 7 is $100,000 or less, multiply your total exemptions on line 6e by $210. Otherwise, see instructions	23.	.00
24.	Political contribution credit. **See limits in instructions**	24.	.00
25.	Total standard credits from Schedule OR-ASC, section 3	25.	.00
26.	Total standard credits. Add lines 23 through 25	26.	.00
27.	Tax minus standard credits. Line 22 minus line 26. If line 26 is more than line 22, enter 0	27.	.00
28.	Total carryforward credits claimed this year from Schedule OR-ASC, section 4. Line 28 can't be more than line 27 (see Schedule OR-ASC instructions)	28.	.00
29.	Tax after standard and carryforward credits. Line 27 minus line 28	29.	.00

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Payments and refundable credits

30.	Oregon income tax withheld. **Include a copy of your Forms W-2 and 1099**	30.	.00
31.	Amount applied from your prior year's tax refund	31.	.00
32.	Estimated tax payments for 2020. **Include all payments you made** prior to the filing date of this return. Do not include the amount you already reported on line 31	32.	.00
33.	Earned income credit (see instructions)	33.	.00
34.	Reserved		
35.	Total refundable credits from Schedule OR-ASC, section 5	35.	.00
36.	Total payments and refundable credits. Add lines 30 through 35	36.	.00

Tax to pay or refund

37.	**Overpayment of tax.** If line 29 is **less** than line 36, you overpaid. Line 36 minus line 29	37.	.00
38.	**Net tax.** If line 29 is **more** than line 36, you have tax to pay. Line 29 minus line 36	38.	.00
39.	Penalty and interest for filing or paying late (see instructions)	39.	.00
40.	Interest on underpayment of estimated tax. **Include Form OR-10**	40.	.00

Exception number from Form OR-10, line 1: 40a ☐ Check box if you annualized: 40b. ☐

41.	Total penalty and interest due. Add lines 39 and 40	41.	.00
42.	**Net tax including penalty and interest.** Line 38 plus line 41 **This is the amount you owe.**	42.	.00
43.	**Overpayment less penalty and interest.** Line 37 minus line 41 **This is your refund.**	43.	.00
44.	Estimated tax. Fill in the portion of line 43 you want applied to your open estimated tax account	44.	.00
45.	Charitable checkoff donations from Schedule OR-DONATE, line 30	45.	.00
46.	Political party $3 checkoff. Party code: 46a. ☐ You. 46b. ☐ Spouse	46.	.00
47.	Oregon 529 college savings plan deposits from Schedule OR-529 (see instructions)	47.	.00
48.	Total. Add lines 44 through 47. Total can't be more than your refund on line 43	48.	.00
49.	**Net refund.** Line 43 minus line 48 **This is your net refund.**	49.	.00

Direct deposit

50. 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

Routing number:

Account number:

Kicker donation

51. Kicker donation. If you elect to donate your kicker to the State School Fund, check this box: 51a. ☐
Complete the kicker worksheet, located in the instructions, and enter the amount here.
This election is irrevocable 51b.

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Name	SSN
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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	Date		
X	/ /		
Spouse's signature (if filing jointly, both **must** sign)	Date		
X	/ /		
Signature of preparer other than taxpayer	Preparer phone	Preparer license number, if professionally prepared	
X	( ) –		
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 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, 1040-NR, or 1040-NR-EZ. **Without this information, we may adjust your return.**

Make your payment (if you have an amount due on line 42)

- **Online payments:** Visit our website at www.oregon.gov/dor.
- **Mailing your payment:** Make your check or money order payable to the **Oregon Department of Revenue.** Write **"2020 Oregon Form OR-40"** and the last four digits of your SSN or ITIN on your check or money order. Include your payment with this return. **Don't** use the Form OR-40-V payment voucher if you're mailing your payment with your return.

Send in your return

- **Non-2-D barcode.** If the 2-D barcode area on the front of this return 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 2-D barcode area on the front of this return 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 2020 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.