

2022 Form OR-40
Oregon Individual Income Tax Return for Full-year Residents

Oregon Department of Revenue

Page 1 of 8 • 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

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 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's information **above**)
4. Head of household (with qualifying dependent) 5. Qualifying surviving spouse



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Last name

SSN

Grid for last name

Grid for SSN

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

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.

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



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Last name

SSN

12 individual digit boxes for last name

9 digit boxes for SSN (XX-XX-XXXX)

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

Taxable income

- 7. Federal adjusted gross income from federal Form 1040, 1040-SR, or 1040-NR, line 11; or 1040-X, line 1C (see instructions)..... 7. , , . 0 0
- 8. Total additions from Schedule OR-ASC, line A5..... 8. , , . 0 0
- 9. Income after additions. Add lines 7 and 8..... 9. , , . 0 0

Subtractions

- 10. 2022 federal tax liability (see instructions)..... 10. , , . 0 0
- 11. Social Security amount on federal Form 1040 or 1040-SR, line 6b 11. , , . 0 0
- 12. Oregon income tax refund included in federal income..... 12. , , . 0 0
- 13. Total subtractions from Schedule OR-ASC, line B7..... 13. , , . 0 0
- 14. Total subtractions. Add lines 10 through 13..... 14. , , . 0 0
- 15. Income after subtractions. Line 9 minus line 14 15. , , . 0 0

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. , , . 0 0
- 17. **Standard deduction.** Enter your standard deduction 17. , , . 0 0

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

Standard deductions

Single	Married filing jointly	Married filing separately	Qualifying surviving spouse	Head of Household
\$2,420	\$4,840	\$2,420 or \$0	\$4,840	\$3,895

See instructions if you are age 65 or older, blind, or if someone can claim you as a dependent.
See instructions if you are married filing separately.



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Last name

SSN

Grid for last name

Grid for SSN

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Deductions (continued)

Lines 18 and 19: Enter the larger of line 16 or 17; Oregon taxable income. Includes input boxes and a .00 multiplier.

Oregon tax

Line 20: Tax (see instructions). Includes instructions to check boxes for alternative methods: 20a. Schedule OR-FIA-40, 20b. Worksheet FCG, 20c. Schedule OR-PTE-FY.

Lines 21 and 22: Interest on certain installment sales; Total tax before credits. Includes input boxes and a .00 multiplier.

Standard and carryforward credits

Lines 23 through 30: Exemption credit, Political contribution credit, Total standard credits, Tax minus standard credits, Total carryforward credits, Tax after standard and carryforward credits, Total tax recaptures. Includes input boxes and a .00 multiplier.



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Oregon Department of Revenue

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Last name

SSN

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Standard and carryforward credits (continued)

31. Tax including tax recaptures. Line 29 plus line 30..... 31.

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Payments and refundable credits

32. Oregon income tax withheld. **Include a copy of your Forms W-2 and 1099**..... 32.

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33. Amount applied from your prior year's tax refund..... 33.

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34. Estimated tax payments for 2022. **Include all payments you made before**
filing this return (see instructions). Do not include the amount on line 33 34.

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35. Tax payments from a pass-through entity 35.

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36. Earned income credit (see instructions)..... 36.

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Reserved

38. Total refundable credits from Schedule OR-ASC, line F7 38.

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39. Total payments and refundable credits. Add lines 32 through 38..... 39.

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0	0
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Tax to pay or refund

40. **Overpayment of tax.** If line 31 is **less** than line 39, you overpaid.
Line 39 minus line 31 40.

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0	0
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41. **Net tax.** If line 31 is **more** than line 39, you have tax to pay.
Line 31 minus line 39 41.

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0	0
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42. Penalty and interest for filing or paying late (see instructions) 42.

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0	0
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43. Interest on underpayment of estimated tax. **Include Form OR-10** 43.

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0	0
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Exception number from Form OR-10, line 1 43a. Check box if you annualized: 43b.



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Last name

SSN

Grid for last name input

Grid for SSN input

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Tax to pay or refund (continued)

Form for tax to pay or refund with lines 44-52 and input fields

Direct deposit

53. For direct deposit of your refund, see instructions. Check the box if the final deposit destination is outside the United States:

Type of account:

Form for type of account (Checking or Savings)

Account information:

Form for account information (Routing number and Account number)

Reserved



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Last name

SSN

Grid for last name

Grid for SSN (XX-XX-XXXX)

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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

X [Signature line]

Date (MM/DD/YYYY)

Grid for date (MM/DD/YYYY)

Spouse signature

X [Signature line]

Date (MM/DD/YYYY)

Grid for date (MM/DD/YYYY)

Signature of preparer other than taxpayer

X [Signature line]

Date (MM/DD/YYYY)

Grid for date (MM/DD/YYYY)

Preparer phone

Grid for preparer phone (XXX-XXX-XXXX)

Preparer license number

Grid for preparer license number

Preparer first name

Grid for preparer first name

Initial

Grid for preparer initial

Preparer last name

Grid for preparer last name

Preparer address

Grid for preparer address

City

Grid for city

State

Grid for state

ZIP code

Grid for ZIP code (XXXXXX-XXXX)

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 45)

- Online: www.oregon.gov/dor.
• By mail: Payable to the Oregon Department of Revenue. Write "2022 Oregon Form OR-40" and the last four digits of your SSN or ITIN on 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.



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Last name

Grid for last name input

SSN

Grid for SSN input

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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 rectangular area for text entry

