

**2024 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

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☐ First time using this SSN (see instructions)

☐ Applied for ITIN

☐ Deceased

Current mailing address

City

State

ZIP code

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Country

Phone

-    -

**Filing Status** (check only one box)

1. ☐ Single      2. ☐ Married filing jointly      3. ☐ Married filing separately (enter spouse information **above**)  
4. ☐ Head of household (with qualifying dependent)      5. ☐ Qualifying surviving spouse



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Last name

SSN

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

**Exemptions**

6a. Credits for yourself .....6a.

Check boxes that apply: ☐ Regular ☐ Severe disability ☐ Someone else can claim you as a dependent

6b. Credits for your spouse .....6b.

Check boxes that apply: ☐ Regular ☐ Severe disability ☐ Someone else can claim your spouse as a dependent

**Dependents**

List your dependents in order from youngest to oldest. If you have more than three dependents, complete Schedule OR-ADD-DEP. Include the schedule with your return.

Dependent 1: First name

Initial

Dependent 1: Last name

Dependent 1: Date of birth (MM/DD/YYYY)

Dependent 1: SSN

Code \*

Child with a qualifying disability

Dependent 2: First name

Initial

Dependent 2: Last name

Dependent 2: Date of birth (MM/DD/YYYY)

Dependent 2: SSN

Code \*

Child with a qualifying disability

Dependent 3: First name

Initial

Dependent 3: Last name

Dependent 3: Date of birth (MM/DD/YYYY)

Dependent 3: SSN

Code \*

Child with 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.

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



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Last name

SSN

Grid for last name input

Grid for SSN input

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.
8. Total additions from Schedule OR-ASC, line A5..... 8.
9. Income after additions. Add lines 7 and 8..... 9.

Subtractions

- 10. 2024 federal tax liability (see instructions) ..... 10.
11. Social Security amount on federal Form 1040 or 1040-SR, line 6b..... 11.
12. Oregon income tax refund included in federal income ..... 12.
13. Total subtractions from Schedule OR-ASC, line B7 ..... 13.
14. Total subtractions. Add lines 10 through 13 ..... 14.
15. Income after subtractions. Line 9 minus line 14..... 15.

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.
17. Standard deduction. Enter your standard deduction ..... 17.

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

Table with 6 columns: Standard deductions, Single, Married filing jointly, Married filing separately, Qualifying surviving spouse, Head of household

See instructions if you or your spouse are age 65 or older, blind, or can be claimed as a dependent on someone else's return, or are married filing separately.

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

## Oregon tax

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

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## Payments and refundable credits

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Do not include the amount on line 33 ..... 34.

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Line 40 minus line 31..... 41.

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Line 31 minus line 40..... 42.

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44b.

**Tax to pay or refund** (continued)

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Destination is outside the United States: ☐

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

☐ Checking or

☐ Savings

## Routing number

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Account number

[illegible]

150-101-040  
(Rev. 08-08-24, ver. 01)



00462401060000

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Oregon Department of Revenue

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Last name

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

Date (MM/DD/YYYY)

Spouse signature

Date (MM/DD/YYYY)

Signature of preparer other than taxpayer

Date (MM/DD/YYYY)

Preparer phone

Preparer license number

Preparer first name

Initial

Preparer last name

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, or 1040-NR. **We may adjust your return without it.**

**Pay the amount due**

- **Online:** [www.oregon.gov/dor](http://www.oregon.gov/dor).
- **By mail:** Payable to the **Oregon Department of Revenue**. Write “**2024 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 a 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.



SSN

**Amended statement.** Complete this section only if you're amending your 2024 return or filing with a new SSN.

If filing with a new SSN, enter your former identification number.