Oregon Department of Revenue

Page 1 of 8 • Use UPPERCASE letters.	Use blue or black ink. Pr	int actual size (100%). • Don't submit photocopies or use staples.
Fiscal year ending date (MM/DD/YYYY)	_	Space for 2-D barcode—do not write in box below
	Extension filed	
Amended return. If amending for an NOL tax year (YYYY) NOL, tax year the NOL was generated: Calculated with "as if" federal return Short-year tax election	Form OR-24 Form OR-243 Federal Form 8379 Federal Form 8886 Disaster relief	
First name	Initial	Date of birth (MM/DD/YYYY)
Last name		
Social Security number (SSN)	First time using this	s 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	s SSN (see instructions) Applied for ITIN Deceased
Current mailing address		
City		State ZIP code
Country		Phone
Filing Status (check only one box)		
1. Single 2. Married filing	g jointly 3.	Married filing separately (enter spouse information above)
4. Head of household (with qualifying dep	pendent) 5.	Qualifying surviving spouse

Page 2 of 8										
Last name			SSN							
Note: Reprint page 1 if you make changes	s to this page.									
Exemptions 6a. Credits for yourself						6a.				
		vere disability		e can claim you						
6b. Credits for your spouse						6b.				
Check boxes that apply:	egular Se	vere disability	Someone else	e can claim your	spouse as a de	ependent				
Dependents List your dependents in order from younge schedule with your return.	est to oldest. If you h	ave more than three	dependents, complet	e Schedule OR-	ADD-DEP. Inclu	de the				
Dependent 1: First name	Initial	Dependent 1: Last na	ıme							
Dependent 1: Date of birth (MM/DD/YYYY)	Dependent 1: SSN		Code *							
				Child wit	th a qualifying disa	ability				
Dependent 2: First name	Initial	Dependent 2: Last na	ıme							
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 na	ıme							
Dependent 3: Date of birth (MM/DD/YYYY)	Dependent 3: SSN		Code *							
				Child wit	th a qualifying disa	ability				
*Dependent relationship code (see instructions).										
6c. Total number of dependents					60	c				
6d. Total number of dependent children v	vith a qualifying disa	oility (see instruction	s)		60	d.				
6e. Total exemptions. Add lines 6a through	gh 6d				Total 6	е.				



	Page 3 of	8											
Last n	ame				SSN								
Note	Note: Reprint page 1 if you make changes to this page.												
Taxa	ble income												
7.	Federal adjust	ed gross income fro	m federal Form 1040,	1040-SR, or									
	1040-NR, line	11; or 1040-X, line 1	C (see instructions)		.7.	7	0 0						
	Tatal additions	- fuero Calandula OD	ACC 1: AF			. 0 0							
0.	Total additions	s from Schedule OR-	-ASC, line A5	. 0.									
							0 0						
9.	9. Income after additions. Add lines 7 and 89.												
	tractions	ov liability (aaa inat r	uationa)		10		. 0 0						
10.	2024 lederal to	ax nability (see mstr	uctions)		10.								
11.	Social Security	y amount on federal	Form 1040 or 1040-SF	R, line 6b	11.	7	. 0 0						
10	Oregon incom	e tay refund include	d in federal income		10		. 0 0						
12.	Oregon incom	e tax returio iriciode	u iii ledelai iilcoille		12.								
							0 0						
13.	Total subtracti	ons from Schedule	OR-ASC, line B7		13.	7	. 0 0						
14	Total subtracti	ons Add lines 10 th	rough 13		14	,	. 0 0						
	Total Sabtracti	0110. 7 GG 111105 TO 111	rough to		17.								
							0 0						
15.	Income after s	ubtractions. Line 9 r	ninus line 14		15.	/	. 0 0						
Dedi	uctions												
		zed deductions. Ent	ter your Oregon itemize	ed deductions from									
				luctions, enter 0	16.	7	. 0 0						
47	0111-11		to a double double of		47		0 0						
17.	Standard ded	uction. Enter your s	tandard deduction		17.								
	You were:	17a. 65	or older 17b.	Blind Your spouse w	as: 17c. 65 or c	lder 17d. Blin	d						
		Circula	Marriad filling in last.	Marriad filing and are to be	Qualifying quadrics as a second	Lload of barrashald							
	Standard deductions	Single \$2,745	Married filing jointly \$5,495	Married filing separately \$2,745 or \$0	Qualifying surviving spouse \$5,495	Head of household \$4,420							
	See instructions	if you or your spouse a	are age 65 or older, blind,	or can be claimed as a	ψο,του	Ψτ,-τ∠υ							
	dependent on so	omeone else's return, o	r are married filing separa	itely.									
18.	Enter the large	er of line 16 or 17			18.		0 0						
	3-												
19.	Oregon taxab	le income. Line 15	minus line 18. If line 18	3 is more than			0 0						
	line 15, enter 0)			19.	/							

	Page	4 of 8																		
Last r	name												SSN							
															- _					
Note	: Reprint pa	nge 1 if vo	nu ma	ke cha	nase	to this	nane													
11010	. першере	ige i ii ye	<i>y</i> 1116	ike ona	nges	to till	page													
	gon tax		`									00			7,			, [1.[0 0
20.	Tax (see ins	structions	5)									20.						′		
	Check the	appropria	te bo	x if you	re us	ing an	alterna	ative m	ethoc	to ca	alculate	your tax	:							
	20a.	Schedule	e OR-	FIA-40	:	20b.	V	Vorksh	eet F	CG	200	;. 🔲 :	Schedu	le OR-	PTE-FY	1				
																			1 [
21.	Interest on	certain in	stallm	nent sal	es							21.			7			/		0 0
																			1 [0 0
22.	Total tax re	captures	from \$	Schedu	le OF	R-ASC,	line C	5				22.			7			/		0 0
																			1 [0 0
23.	Total additi	ons to tax	k. Line	21 plu	s line	22						23.			_ / _			/	J • L	0 0
] [0 0
24.	Total tax be	efore crec	dits. A	dd lines	20 a	ind 23						24.						<u> </u>	1 . r	0 0
	dard and	_				4														
25.	Exemption exemptions																	7		0 0
																	_		 1 1	
26.	Political co	ntribution	credi	t. See I	imits	in inst	ructio	ns				26.			7			/		0 0
																_			1 [
27.	Total stand	lard credi	ts fror	n Sche	dule (OR-AS	C, line	D16				27.			7			/		0 0
																			1 [0 0
28.	Total stand	ard credit	s. Ad	d lines 2	25 thr	ough 2	7					28.			7			/		0 0
29.	Tax minus :	standard	credit	s. Line	24 mi	nus lin	e 28. I	f line 2	8 is m	nore t	nan								1 [0 0
	line 24, ent	er 0										29.			/	_		/] · [0 0
30.	Total carryf														7 [0 0
	Line 30 car	n't be mor	e thai	n line 29	9 (see	Sched	dule O	R-ASC	instr	uctior	ıs)	30.						′ ∟	1 . F	3 0
												_ ,			7, [, [0 0
31.	Tax after st	andard ar	nd car	ryforwa	ard cr	edits. L	ine 29) minus	s line :	30		31.			′ L			′	. L	



	Page 5 of 8	
Last r	name	SSN
Note	: Reprint page 1 if you make changes to this page.	
D	works and referred also are differ	
_	ments and refundable credits Oregon income tax withheld. Include a copy of your Forms W-2 and 1099 32.	, , , , , , , , , , , , , , , , , , , ,
OL.	Clogori incomo dax witimode. Include d copy of your Formo it 2 and 1000 oz.	
		. 0 0
33.	Prior-year refund applied as estimated payment	, , , , , , , , , , , , , , , , , , , ,
34.	Estimated tax payments for 2024. Include all estimated payments, including	
	any extension payment, that you made by April 15, 2025 (see instructions).	00
	Do not include the amount on line 33	, , , , , , , , , , , , , , , , , , , ,
35	Estimated tax payments from Schedule OR-K-1, line 20 (PTE owner payment	
00.	from Form OR-19—see instructions)	, , , , , , , , , , , , , , , , , ,
26	Earned income credit (see instructions)	, , , , , , , , , , , , , , , , , , , ,
36.	Earned income credit (see instructions)	
		, 00
37.	Oregon Kids Credit (see instructions)	, , , , , , , , , , , , , , , , , , , ,
Res	erved	
39.	Total refundable credits from Schedule OR-ASC, line F7	, , , , , , , , , , , , , , , , , , , ,
40	Total companies and unfoundable anadite Add lines 00 through 00	, , , , , , , , , , , , , , , , , , , ,
40.	Total payments and refundable credits. Add lines 32 through 39	
Тах	to pay or refund	
41.	Overpayment of tax. If line 31 is less than line 40, you overpaid.	
	Line 40 minus line 31	, , , , , , , , , , , , , , , , , , , ,
42.	Net tax. If line 31 is more than line 40, you have tax to pay.	
	Line 31 minus line 40	, , , , , , , , , , , , , , , , , , , ,
43	Penalty and interest for filing or paying late (see instructions)	, , , , , , , , , , , , , , , , , , , ,
.0.	- S.	
		, , , , , , , , , , , , , , , , , , , ,
44.	Interest on underpayment of estimated tax. Include Form OR-10	, , , , , , , , , , , , , , , , , , , ,
		_
	Exception number from Form OR-10, line 1 44a. Check box if you annu	alized: 44b.

		Pa	ge 6 c	f 8																													
Last r	name																				SSN	l											
																								-[- [
Note	e: Rep	orint	page	1 if y	ou m	ake	e cha	ange	es t	o thi	s pa	ige.	ı																				
Tox	to no		u uof	und (s			٦/															_	_						_	_	-		
	_	_		und (d and in				dd li	nes	43 a	and	44								45.				7				,				0	0
46.	6. Net tax including penalty and interest. Line 42 plus line 45													,				,				0	0										
47.	7. Overpayment less penalty and interest. Line 41 minus line 45This is your refund. 47								l. 47.				,				,].	0	0											
48.				line 47 (*to a	-				-		-		-							48.				,				, [].	0	0
49.	Cha	ritab	le ch	eckoff	dona	atio	ns fro	om S	Sch	edule	e OF	R-DO	TANC	ΓE,	line	30				49.				,				,				0	0
50.	Polit	tical	party	\$3 ch	ecko	ff														50.				,				,].	0	0
	Part	у со	de:		50a.	Yo	ou						50b.	S	Spou	se						_	_	1					_		1	0	0
51.	High	ner e	duca	tion sa	vings	s pl	an de	epos	sits	from	Scł	nedu	ule O	R-	529,	lin	e 5			51.			-	/				/	_] .	U	U
52.				es 48 t 47																52.				,				,].	0	0
53.	Net	refu	nd. L	ine 47	minu	ıs li	ne 5	2					-	Thi	s is	yo	ur n	et ref	und	l. 53.				,				,].	0	0
Dire	ct de	epos	sit																														
54.	For	dired	t dep	osit o	f you	r re	fund	see	e ins	struct	tion	s. C	heck	th	e bo	x i	f the	final	dep	osit d	estin	ation	is ou	ıtsid	e the	e Un	ited (State	es:				
	Тур	e of	acco	unt:																													
								Acc	our	nt inf	orm	atic	n:																				
		Ch	eckir	ig or			ı	Routi	ing r	numb	er				_	_	_		Acc	ount n	umbe	r	_	_				_	_	_	_		_
		Sa	vings	3																													
Rese	erved																																

Oregon Individual Income Tax Return for Full-year Residents

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 Date (MM/DD/YYYY) Spouse signature X Signature of preparer other than taxpayer X Date (MM/DD/YYYY) Preparer phone Preparer license number	Page 7 of 8				
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 Date (MM/DD/YYYY) Signature of preparer other than taxpayer X Date (MM/DD/YYYY) Preparer phone Preparer license number Preparer first name Initial Preparer last name Preparer address	Last name		SSN		
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 Date (MM/DD/YYYY) Signature of preparer other than taxpayer X Date (MM/DD/YYYY) Preparer phone Preparer license number Preparer first name Initial Preparer last name Preparer address					
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 Date (MM/DD/YYYY) Signature of preparer other than taxpayer X Date (MM/DD/YYYY) Preparer phone Preparer license number Preparer first name Initial Preparer last name Preparer address					
Your signature X Date (MM/DD/YYYY) Spouse signature X Date (MM/DD/YYYY) Signature of preparer other than taxpayer X Date (MM/DD/YYYY) Preparer phone Preparer license number Preparer first name Initial Preparer last name	Note: Reprint page 1 if you make change	s to this page.			
Date (MM/DD/YYYY) Spouse signature X Date (MM/DD/YYYY) Signature of preparer other than taxpayer X Date (MM/DD/YYYY) Preparer phone Preparer license number Initial Preparer last name Preparer address	Sign here. Under penalty of false swearing	, I declare that the information in this return a	and any attachments i	is true, correct and com	plete.
Date (MM/DD/YYYY) Spouse signature X Date (MM/DD/YYYY) Signature of preparer other than taxpayer X Date (MM/DD/YYYY) Preparer phone Preparer license number Preparer first name Initial Preparer last name Preparer address	Your signature				
Date (MM/DD/YYYY) Spouse signature X Date (MM/DD/YYYY) Signature of preparer other than taxpayer X Date (MM/DD/YYYY) Preparer phone Preparer license number Preparer first name Initial Preparer last name Preparer address	X				
X Date (MM/DD/YYYY) Signature of preparer other than taxpayer X Date (MM/DD/YYYY) Preparer phone Preparer license number Preparer first name Initial Preparer last name Preparer address	Date (MM/DD/YYYY)				
X Date (MM/DD/YYYY) Signature of preparer other than taxpayer X Date (MM/DD/YYYY) Preparer phone Preparer license number Preparer first name Initial Preparer last name Preparer address	/ / /				
Date (MM/DD/YYYY) Signature of preparer other than taxpayer X Date (MM/DD/YYYY) Preparer phone Preparer license number Preparer first name Initial Preparer last name Preparer address	Spouse signature				
Date (MM/DD/YYYY) Signature of preparer other than taxpayer X Date (MM/DD/YYYY) Preparer phone Preparer license number Preparer first name Initial Preparer last name Preparer address	Y				
Signature of preparer other than taxpayer X Date (MM/DD/YYYY) Preparer phone Preparer license number Preparer first name Initial Preparer last name Preparer address					
Date (MM/DD/YYYY) Preparer phone Preparer license number Initial Preparer last name Preparer address					
Date (MM/DD/YYYY) Preparer phone Preparer license number Initial Preparer last name Preparer address					
Date (MM/DD/YYYY) Preparer phone Preparer license number Initial Preparer last name Preparer address	Signature of preparer other than taxpayer				
Preparer first name Initial Preparer last name Preparer address	x				
Preparer address	Date (MM/DD/YYYY)	Preparer phone	Preparer I	icense number	
Preparer address	/ / /				
	Preparer first name	Initial Preparer last name			
	Preparer address				
City State ZIP code					
City State ZIP code					
	City		State 2	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.
- 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.



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Last name	SSN
Note: Reprint page 1 if you make changes to this page.	
Amended statement. Complete this section only if you're amending your 202	24 return or filing with a new SSN.
If filing an amended return, use this space to explain what you're changing. Inclufiling status has changed, explain why. Include all supporting forms and schedule anything on them.	
If filing with a new SSN, enter your former identification number.	