

**2025 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 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

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



Page 2 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN



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**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.



Last name

SSN

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**Taxable income**

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

## Subtractions

- |     |   |     |  |
|-----|---|-----|--|
| 10. | 2025 federal tax liability ( <b>see instructions</b> ) .....          | 10. | <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> = <div><div>0</div><div>0</div></div> |
| 11. | Social Security amount on federal Form 1040 or 1040-SR, line 6b ..... | 11. | <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> = <div><div>0</div><div>0</div></div> |
| 12. | Oregon income tax refund included in federal income .....             | 12. | <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> = <div><div>0</div><div>0</div></div> |
| 13. | Total subtractions from Schedule OR-ASC, line B7 .....                | 13. | <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> = <div><div>0</div><div>0</div></div> |
| 14. | Total subtractions. Add lines 10 through 13 .....                     | 14. | <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> = <div><div>0</div><div>0</div></div> |
| 15. | Income after subtractions. Line 9 minus line 14.....                  | 15. | <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> / <div><div></div><div></div><div></div></div> = <div><div>0</div><div>0</div></div> |

## 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

<b>Standard deductions</b>	Single	Married filing jointly	Married filing separately	Qualifying surviving spouse	Head of household
	\$2,835	\$5,670	\$2,835 or \$0	\$5,670	\$4,560

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.

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|---|-----|--|--|--|--|--|--|--|--|
| 18. Enter the larger of line 16 or 17 .....   | 18. | <div style="border: 1px solid black; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center;"> <div style="border-right: 1px solid black; width: 15px;"></div> <div style="width: 15px;"></div> </div> | /  | <div style="border: 1px solid black; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center;"> <div style="border-right: 1px solid black; width: 15px;"></div> <div style="width: 15px;"></div> </div> | /  | <div style="border: 1px solid black; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center;"> <div style="border-right: 1px solid black; width: 15px;"></div> <div style="width: 15px;"></div> </div> | =  | <div style="border: 1px solid black; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center;"> <div style="border-right: 1px solid black; width: 15px; text-align: center;">0</div> <div style="width: 15px; text-align: center;">0</div> </div> |  |
| 19. <b>Oregon taxable income.</b> Line 15 minus line 18. If line 18 is more than line 15, enter 0 ..... |     | 19.  | <div style="border: 1px solid black; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center;"> <div style="border-right: 1px solid black; width: 15px;"></div> <div style="width: 15px;"></div> </div> | /  | <div style="border: 1px solid black; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center;"> <div style="border-right: 1px solid black; width: 15px;"></div> <div style="width: 15px;"></div> </div> | /  | <div style="border: 1px solid black; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center;"> <div style="border-right: 1px solid black; width: 15px;"></div> <div style="width: 15px;"></div> </div> | =  | <div style="border: 1px solid black; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center;"> <div style="border-right: 1px solid black; width: 15px; text-align: center;">0</div> <div style="width: 15px; text-align: center;">0</div> </div> |



Last name

SSN

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

## Oregon tax

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20. **Tax** (see instructions).....20.

Check the appropriate box if you're using an alternative method to calculate your tax:

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

21. Interest on certain installment sales ..... 21.

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22. Total tax recaptures from Schedule OR-ASC, line C5..... 22.

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23. Total additions to tax. Line 21 plus line 22 ..... 23.

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24. Total tax before credits. Add lines 20 and 23 ..... 24.

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### Standard and carryforward credits

25. Exemption credit. If the amount on line 7 is \$100,000 or less, multiply your total exemptions on line 6e by \$256. Otherwise, see instructions ..... 25.

$$\boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}} \div \boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}} = \boxed{0}\boxed{0}$$

26. Political contribution credit. **See limits in instructions**..... 26.

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27. Total standard credits from Schedule OR-ASC, line D16..... 27.

$$\boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}} \div \boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}} = \boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}} \cdot \boxed{0}\boxed{0}$$

28. Total standard credits. Add lines 25 through 27..... 28.

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29. Tax minus standard credits. Line 24 minus line 28. If line 28 is more than line 24, enter 0.....29.

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30. Total carryforward credits used this year from Schedule OR-ASC, line E9.  
Line 30 can't be more than line 29 (see Schedule OR-ASC instructions) ..... 30.

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31. Tax after standard and carryforward credits. Line 29 minus line 30..... 31.

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

### Oregon surplus (kicker)

32. Enter your kicker amount (see instructions). If you elect to donate your kicker to the State School Fund, enter 0 and see line 55 ..... 32.

## Payments and refundable credits

33. Oregon income tax withheld. **Include a copy of your Forms W-2 and 1099** ..... 33.

$$\boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}} \div \boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}} = \boxed{0}\boxed{0}$$

34. Prior-year refund applied as estimated payment ..... 34.

$$\boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}} \div \boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}} = \boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}} \cdot \boxed{0}\boxed{0}$$

35. Estimated tax payments for 2025. **Include all estimated payments, including any extension payment, that you made by April 15, 2026** (see instructions).

Do not include the amount on line 34 ..... 35.

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36. Estimated tax payments from Schedule OR-K-1, line 20 (PTE owner payment from Form OR-19—see instructions) ..... 36.

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37. Earned income credit (see instructions) ..... 37.

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38. Oregon Kids Credit (see instructions)..... 38.

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39. Total refundable credits from Schedule OR-ASC, line F7 ..... 39.

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40. Total payments and refundable credits. Add lines 32 through 39 ..... 40.

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**Tax to pay or refund**

- 41. Overpayment of tax.** If line 31 is **less** than line 40, you overpaid.

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

$$\boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}} \div \boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}} = \boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}} \cdot \boxed{0}\boxed{0}$$

- 42. Net tax.** If line 31 is **more** than line 40, you have tax to pay.

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

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43. Penalty and interest for filing or paying late (see instructions)..... 43.

$$\boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}} \div \boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}} = \boxed{\phantom{0}}\boxed{\phantom{0}}\boxed{\phantom{0}} \cdot \boxed{0}\boxed{0}$$

44. Interest on underpayment of estimated tax. **Include Form OR-10**..... 44.

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0	0
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Exception number from Form OR-10, line 1 44a.

Check box if you annualized: 44b.



Last name

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

45. Total penalty and interest due. Add lines 43 and 44..... 45.

46. **Net tax including penalty and interest.**

Line 42 plus line 45..... **This is the amount you owe.** 46.

47. **Overpayment less penalty and interest.**

Line 41 minus line 45.....**This is your refund.** 47.

48. Amount from line 47 you want to apply as a payment of your 2026\*

estimated tax (\*to a later year if filing after 1/15/2027)..... 48.

49. Charitable checkoff donations from Schedule OR-DONATE, line 30..... 49.

50. Political party \$3 checkoff ..... 50.

Party code:

50a. You

50b. Spouse



51. Higher education savings plan deposits from Schedule OR-529, line 5..... 51.

52. Total. Add lines 48 through 51. Line 52 can't be more than your

refund on line 47..... 52.

53. **Net refund.** Line 47 minus line 52..... **This is your net refund.** 53.

**Direct deposit**

54. 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

**Account information:**

Routing number

Account number

**Kicker donation**

55. If you elect to donate your kicker to the State School Fund, check this box..... 55a.

☐

Complete the kicker worksheet in the instructions and enter the

amount here..... **This election is irrevocable.** 55b.



Page 7 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

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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

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 Form OR-AUTH-REP 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.**

## Make your payment

- **Online:** You can make a payment at [www.oregon.gov/dor](http://www.oregon.gov/dor).
- **By mail:** Make your check, money order, or cashier's check payable to the **Oregon Department of Revenue**. **Don't** mail cash. Write **"2025 Form OR-40,"** your daytime phone, and the last four digits of your SSN or ITIN on the payment. **Mailed with Form OR-40:** Send the payment in the same envelope with your return. **Don't** use a payment voucher. **Mailed without Form OR-40:** Use a payment voucher. See the instructions for Form OR-40-V.

## 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.



Last name

SSN

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

**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.

