

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



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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.

Exemptions

6a. Credits for yourself6a.

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

6b. Credits for your spouse6b.

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, Last name

Dependent 1: Date of birth, SSN, Code, Child with a qualifying disability

Dependent 2: First name, Initial, Last name

Dependent 2: Date of birth, SSN, Code, Child with a qualifying disability

Dependent 3: First name, Initial, Last name

Dependent 3: Date of birth, 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

12 individual digit boxes for last name

3 boxes for SSN, separated by dashes

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Taxable income

- 7. Federal adjusted gross income from federal Form 1040, 1040-SR, or 1040-NR, line 11a; 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. 2025 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
	\$2,835	\$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.

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

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Oregon tax

20. Tax (see instructions)..... 20. [] [] [] , [] [] [] , [] [] [] . 0 0

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. [] [] [] , [] [] [] , [] [] [] . 0 0

22. Total tax recaptures from Schedule OR-ASC, line C5..... 22. [] [] [] , [] [] [] , [] [] [] . 0 0

23. Total additions to tax. Line 21 plus line 22 23. [] [] [] , [] [] [] , [] [] [] . 0 0

24. Total tax before credits. Add lines 20 and 23 24. [] [] [] , [] [] [] , [] [] [] . 0 0

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. [] [] [] , [] [] [] , [] [] [] . 0 0

26. Political contribution credit. See limits in instructions..... 26. [] [] [] , [] [] [] , [] [] [] . 0 0

27. Total standard credits from Schedule OR-ASC, line D16 27. [] [] [] , [] [] [] , [] [] [] . 0 0

28. Total standard credits. Add lines 25 through 27 28. [] [] [] , [] [] [] , [] [] [] . 0 0

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

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. [] [] [] , [] [] [] , [] [] [] . 0 0

31. Tax after standard and carryforward credits. Line 29 minus line 30..... 31. [] [] [] , [] [] [] , [] [] [] . 0 0



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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.

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

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.

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

37. Earned income credit (see instructions) 37.

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

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

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

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.

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

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

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

Exception number from Form OR-10, line 1 44a. [] Check box if you annualized: 44b. []



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Tax to pay or refund (continued)

45. Total penalty and interest due. Add lines 43 and 44..... 45. [] [] [] , [] [] [] , [] [] [] . 0 0

46. Net tax including penalty and interest. Line 42 plus line 45..... This is the amount you owe. 46. [] [] [] , [] [] [] , [] [] [] . 0 0

47. Overpayment less penalty and interest. Line 41 minus line 45..... This is your refund. 47. [] [] [] , [] [] [] , [] [] [] . 0 0

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. [] [] [] , [] [] [] , [] [] [] . 0 0

49. Charitable checkoff donations from Schedule OR-DONATE, line 30..... 49. [] [] [] , [] [] [] , [] [] [] . 0 0

50. Political party \$3 checkoff 50. [] [] [] , [] [] [] , [] [] [] . 0 0

Party code: 50a. You [] [] [] 50b. Spouse [] [] []

51. Higher education savings plan deposits from Schedule OR-529, line 5..... 51. [] [] [] , [] [] [] , [] [] [] . 0 0

52. Total. Add lines 48 through 51. Line 52 can't be more than your refund on line 47..... 52. [] [] [] , [] [] [] , [] [] [] . 0 0

53. Net refund. Line 47 minus line 52..... This is your net refund. 53. [] [] [] , [] [] [] , [] [] [] . 0 0

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 and Account number grids

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. [] [] [] , [] [] [] , [] [] [] . 0 0

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Last name

SSN

[Grid for last name]

[Grid for SSN]

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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]

Spouse signature

X [Signature line]

Date (MM/DD/YYYY)

[Grid for date]

Signature of preparer other than taxpayer

X [Signature line]

Date (MM/DD/YYYY)

[Grid for date]

Preparer phone

[Grid for phone]

Preparer license number

[Grid for license number]

Preparer first name

[Grid for first name]

Initial

[Grid for initial]

Preparer last name

[Grid for last name]

Preparer address

[Grid for address]

City

[Grid for city]

State

[Grid for state]

ZIP code

[Grid for 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.
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.



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Last name

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SSN

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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.

Large empty rectangular area for text input

