

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
 Short-year tax election

Federal Form 8886

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

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

Taxable income

Subtractions

10. 2025 federal tax liability (see instructions)	10.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
11. Social Security amount on federal Form 1040 or 1040-SR, line 6b	11.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
12. Oregon income tax refund included in federal income	12.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
13. Total subtractions from Schedule OR-ASC, line B7	13.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
14. Total subtractions. Add lines 10 through 13	14.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
15. Income after subtractions. Line 9 minus line 14.....	15.	1	2	3	4	5	6	7	8	9	10	11	12	13	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. 0 0

17. **Standard deduction.** Enter your standard deduction. 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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Last name

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

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

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.
- **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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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.



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