

2019 Oregon Income Tax

Full-year Resident

Publication OR-40-FY



Forms and instructions: Form OR-40 Schedule OR-ASC
Form OR-40-V Schedule OR-ADD-DEP
Schedule OR-529
Schedule OR-DONATE



Check out our online services

Revenue Online is a secure online portal that provides access to your tax account at any time. You can:

- Check the status of your refund.
- View and print letters from us.
- Make payments or schedule future payments.
- Securely communicate with us.
- Update your information.
- Check balances and view your account history.
- File an appeal.

Visit www.oregon.gov/dor and click on "Revenue Online" to sign up.

- **July 15, 2020** is the due date for filing your return and paying your tax due.
- **File electronically—it's fast, easy, and secure.** See "Electronic filing."
- **Find out if you qualify for the earned income credit.** See "Tax payments and refundable credits."
- **Find out if you qualify for the working family household and dependent care credit.** See Schedule OR-WFHDC for details.
- **Are you a veteran?** Find out about veterans' benefits at www.oregon.gov/odva.
- These instructions aren't a complete statement of laws or Oregon Department of Revenue rules. If you need more information, see Publication OR-17 or contact us.

www.oregon.gov/dor

Contents

Electronic filing	3	Subtractions.....	13
New information	3	Deductions	14
Federal tax law	4	Oregon tax.....	15
Important reminders	4	Credits—nonrefundable	16
General information	5	Tax payments and refundable credits.....	16
Do I need to file an Oregon return?	5	Penalties and interest.....	20
Residency.....	5	Amount due and payment options.....	21
What form do I use?.....	6	Refund.....	22
Military personnel	6	Direct deposit.....	23
What if I need more time to file?.....	6	Before you file	24
Penalties.....	7	Avoid processing delays.....	25
2020 estimated tax	7	Tax return mailing addresses.....	25
What if I need to change my return after filing?....	7	Tax tables	26
General instructions for Form OR-40	9	Tax rate charts	28
Check the boxes.....	9	Form OR-40	29
Name and address	10	Form OR-40-V, payment voucher	33
Filing status.....	10	Schedule OR-ASC and instructions	35
Exemptions.....	10	Schedule OR-ADD-DEP	49
Form OR-40 line instructions	13	Schedule OR-529	51
Additions	13	Schedule OR-DONATE	53

Do you have questions or need help?

Internet

www.oregon.gov/dor

- Download forms, instructions, and publications.
- Access additional information not included in these instructions.

Revenue Online

www.oregon.gov/dor (click on Revenue Online)

- Securely communicate with us.
- Check your refund status.
- Make or schedule payments.
- View your account history.
- Find out how much you owe.
- File an appeal.
- View letters and your Form 1099-G, if applicable.

Phone

(503) 378-4988 or (800) 356-4222

Monday–Friday, 7:30 a.m.–5 p.m.

Closed Thursdays from 9–11 a.m. Closed holidays.

Wait times may vary.

Contact us for ADA accommodations or assistance in other languages.

In person

Offices are located in Salem, Portland, Eugene, Bend, Gresham, and Medford. Find hours and directions to our offices on our website.

Our main office is located at:

955 Center St NE
Salem, OR 97301-2555

Email or write

questions.dor@oregon.gov

preguntas.dor@oregon.gov

Oregon Department of Revenue
955 Center St NE
Salem OR 97301-2555

- Include your name and daytime phone number.
- Include the last four digits of your SSN or ITIN.

To request printed forms or publications:

Forms
Oregon Department of Revenue
PO Box 14999
Salem OR 97309-0990

Photo on cover: Two of the Three Sisters mountains overlooking horse cutouts outside of Sisters, Oregon.

Electronic filing

E-filing is the fastest way to file your return and receive your refund. The speed and accuracy of computers allow electronic returns to be received and processed faster than paper returns, greatly reducing errors and delays. E-filing uses secure technology to ensure the safety of your personal information when it's sent to the IRS and the Department of Revenue.

Oregon participates in the IRS Federal/State E-file program. This program allows you to electronically file both your federal and Oregon returns at the same time. If you've already filed your federal return, you can still electronically file your Oregon return.

If you haven't tried e-file yet, why not this year? Join more than 1.8 million other Oregon taxpayers who electronically file their Oregon returns.

You can take advantage of e-file in one of two ways:

1. Ask your tax preparer.

If your tax preparer is an authorized IRS e-file provider, your preparer can electronically file your federal and Oregon returns. Many Tax-Aide and Tax Counseling for the Elderly (TCE) sites set up by the IRS are authorized IRS e-file providers.

2. Use online tax preparation software.

You can file your federal and state returns from your home, work, or library computer using Oregon-approved online tax preparation products. Go to our website at www.oregon.gov/dor/e-filing for a list of tax preparation products to use in preparing your federal and Oregon returns.

You may be eligible for free e-file. Several tax preparation software providers offer free online electronic tax filing. For free online tax preparation programs, go to www.oregon.gov/dor/e-filing.

New information

Due Date Extension. The Oregon tax filing and payment deadline has been extended to July 15, 2020, if the due date was on or after April 1, 2020 and before July 15, 2020 by Director's Orders 20-01 and 20-02. Interest and penalties to your Oregon tax filing and payment due dates extended by these orders will begin to accrue on July 16, 2020.

Federal tax liability subtraction. The 2019 federal tax subtraction limit is \$6,800 (\$3,400 for married filing separately). It may be limited further based on your AGI. See the instructions for line 10.

First-time home buyer savings account (FTHBSA). As of January 1, 2019, you're able to save toward the purchase of your first home in a tax-favored account. Contributions to the account and earnings can be claimed as a subtraction on Schedule OR-ASC. For limitations and other information, see "Subtractions" in Publication OR-17.

Kicker credit. Oregon's surplus credit, known as the "kicker," will be claimed as a credit on your 2019 tax return. See the instructions for line 34.

Oregon Form OR-W-4. Because of recent changes to federal Forms W-4 and W-4P, Oregon has a separate withholding statement for state personal income tax withholding. The new federal Form W-4, submitted to employers after January 1, 2020, can't be used to determine Oregon withholding. Go to www.oregon.gov/dor to learn more about Oregon income tax withholding and Form OR-W-4.

Oregon College and MFS 529 Savings Plans and ABLE account limits. Contribution limits have increased to \$4,865 for taxpayers filing joint returns and \$2,435 for all others. **Contributions had to be made by the end of tax year 2019 to qualify for this subtraction.** For more information, see "Subtractions" in Publication OR-17.

Tuition and fees deduction. Congress has extended this deduction for tax years 2018 through 2020. See the instructions for Schedule OR-ASC.

Federal tax law

No extension to pay. Oregon doesn't allow an extension of time to pay your tax, even if the IRS allows an extension. Your 2019 Oregon tax is due **July 15, 2020**.

Federal law connection. Oregon has a rolling tie to changes made to the definition of federal taxable income, with the exceptions noted below. For all other purposes, Oregon is tied to federal income tax laws as amended and in effect on December 31, 2018.

Oregon exceptions to federal law. Oregon is disconnected from the business income deduction allowed by **Section 199A** of the Internal Revenue Code (IRC). Due to the way Oregon's returns are designed, no addition is required. Oregon is also disconnected from **IRC Section 139A**, the tax exemption for federal subsidies for employer prescription drug plans. If you have this type of business income, you'll have an addition on your Oregon return.

Important reminders

Revenue Online. Revenue Online provides convenient, secure access to tools for managing your Oregon tax account. To set up your Revenue Online account, go to www.oregon.gov/dor and click on "Revenue Online."

Federal return. You must include a copy of your federal Form 1040 or 1040-SR and Schedules 1 through 3 (if applicable), 1040-X, 1040-NR, or 1040-NR-EZ with your Oregon return. Without this information, we may disallow or adjust items claimed on your Oregon return.

Schedule OR-ASC. If you're claiming an addition, subtraction, or credit using a code listed in Publication OR-CODES, you must include Schedule OR-ASC with your return. Without this information, we may disallow or adjust your claim.

Publication OR-17. See Publication OR-17 for more information about filing and personal income tax laws. It is available at www.oregon.gov/dor/forms.

General information

Do I need to file an Oregon return?

You need to file if your gross income is more than the amount shown below for your filing status.

Table 1. Filing thresholds

Amounts apply to full-year residents only.		
Your filing status is:	Number of boxes checked on line 17 of return:	And your gross income is more than:
Dependent	Any	\$1,100*
	0	\$6,230
Single	1	\$7,430
	2	\$8,630
	0	\$12,460
Married filing jointly	1	\$13,460
	2	\$14,460
	3	\$15,460
	4	\$16,460
Married filing separately	0	\$6,230
	1	\$7,230
	2	\$8,230
Head of household	0	\$7,775
	1	\$8,975
	2	\$10,175
Qualifying widow(er)	0	\$8,665
	1	\$9,665
	2	\$10,665

**The larger of \$1,100, or your earned income plus \$350, up to the standard deduction amount for your filing status.*

In addition, file a return if:

- You're required to file a federal return.
- You had \$1 or more of Oregon income tax withheld from your wages and you want to claim a refund.
- You want to claim the kicker credit, even if you otherwise don't need to file a return.

How long will it take to get my refund?

Return processing times vary due to many factors, including the complexity of your return.

Electronically filed returns are generally received and processed faster.

Paper returns must have all required Oregon schedules, proof of tax withheld, and a copy of your federal return included to ensure smooth processing. If you don't have a federal filing requirement, create a substitute return and check the "calculated using 'as-if' federal return" box on your return.

Returns mailed closer to July 15, when we receive the most returns, can take longer to process.

Also, returns that require additional review can take more time to process. Typical reasons for additional review include: incomplete documentation, identity verification needed, claiming the working family household and dependent care credit, proof of tax withheld, etc.

To check the status of your refund, click on "Where's my refund?" at www.oregon.gov/dor/personal.

What income does Oregon tax?

An Oregon resident is taxed on **all** income, including income from outside the state. A nonresident of Oregon is taxed only on income from Oregon sources.

Residency

Am I a resident, a nonresident, or a part-year resident?

- **You're a full-year Oregon resident**, even if you live outside Oregon, if **all** of the following are true:
 - You think of Oregon as your permanent home.
 - Oregon is the center of your financial, social, and family life.
 - Oregon is the place you intend to return.

• You're still a full-year resident if:

- You temporarily moved out of Oregon or
- You moved back to Oregon after a temporary absence.

You may also be considered a full-year resident if you spent more than 200 days in Oregon during 2019 or you're a nonresident alien, as defined by federal law.

• You're a nonresident if your permanent home was outside Oregon all year.

• You're a part-year resident if you moved into or out of Oregon during 2019. You're **not** considered a part-year resident if:

- You temporarily moved out of Oregon, or
- You moved back to Oregon after a temporary absence.

Special-case Oregon residents. If you're an Oregon resident and you meet **all** of the following conditions, you're considered a nonresident for tax purposes:

- You maintained a permanent home outside Oregon for the entire year.
- You didn't keep a home in Oregon during any part of the year.
- You spent less than 31 days in Oregon during the year.

Important. A recreational vehicle (RV) isn't considered a permanent home outside of Oregon.

Oregon residents living abroad. You're considered a nonresident if you're a qualified individual for purposes of the federal foreign earned income or housing exclusion for U.S. residents living abroad.

What form do I use?

Use Form OR-40 if you're a full-year Oregon resident.

Use Form OR-40-P if any ONE of the following is true:

- You're a part-year resident.
- You're filing jointly and one of you is a full-year Oregon resident and the other is a part-year resident.
- You're filing jointly and both of you are part-year Oregon residents.
- You qualified as an Oregon resident living abroad for part of the year.

Use Form OR-40-N if any ONE of the following is true:

- You're a nonresident.
- You're a special-case Oregon resident.
- You're filing jointly and one, or both, of you is a nonresident.
- You meet the military personnel nonresident requirements.
- You qualified as an Oregon resident living abroad for the entire year.

Forms OR-40-P and OR-40-N are included in Publication OR-40-NP. Download the publication from our website, www.oregon.gov/dor/forms or contact us to order it.

Military personnel

Nonresidents stationed in Oregon. Oregon doesn't tax your military pay while you're stationed in Oregon. File Form OR-40-N if you had other income from Oregon sources or to claim a refund of Oregon tax withheld from your military pay.

Military spouses. Federal law does not allow Oregon to tax your wages if you're in Oregon only to be with your spouse who is stationed in Oregon. If you're domiciled in Oregon and your spouse is a resident of another state, federal law allows you to choose to be treated for tax purposes as a resident of your spouse's state. File Form OR-40-N if you had other income from Oregon sources or are claiming a refund of Oregon tax withheld.

Residents (or Oregon-domiciled service members) stationed outside of Oregon. If you meet the requirements for special-case Oregon residents or Oregon residents living abroad, file Form OR-40-N. File Form OR-40 if you don't meet those requirements.

Residents (or Oregon-domiciled service members) stationed in Oregon. Your pay is subject to tax, although the pay could qualify for certain subtractions. For more information on subtractions available to military personnel, see Publication OR-17.

Military personnel on active service in Oregon are treated as nonresidents for tax purposes if their address in the payroll records of the Defense Finance and Accounting System (DFAS) is outside Oregon, regardless of where they are domiciled (ORS 316.027).

Filing for a deceased person

A personal income tax return must be filed for a person who died if the person would have been required to file. See "Do I need to file?" on the previous page. Check the "Deceased" box next to the person's name on the return. If you have been appointed personal representative or you have filed a small estate affidavit, sign the return as "personal representative." A surviving spouse must sign if it's a joint return. If there's no personal representative, only the surviving spouse needs to sign a joint return.

Note: Oregon has an estate transfer tax on estates valued at \$1 million or more. The tax is paid by the estate using Form OR-706, not by the individuals receiving the inheritance. For more information, see the instructions for Form OR-706.

When should I file my return?

The filing deadline for calendar year 2019 is **July 15, 2020**. If you can't pay your tax by the due date, it's important to file your return anyway to avoid a late-filing penalty.

Returns for fiscal filers are due by the 15th day of the fourth month after the close of their tax year. However, if this causes the fiscal year filer's due date to be on or after April 1, 2020 and before July 15, 2020, then the due date is automatically extended to July 15, 2020 and interest will begin to accrue July 16, 2020 for any unpaid tax.

What if I need more time to file?

If you requested a federal extension to file, Oregon will allow the same extension. Don't include a copy of your federal extension with your Oregon return; keep it with your records. If you need an extension of time to file only your Oregon return, see Publication OR-40-EXT.

An extension doesn't mean more time to pay.

To avoid interest charges, you must pay all of the tax you expect to owe by July 15, 2020. If you can't pay all of the tax you expect to owe, pay what you can. You'll owe interest on any unpaid tax starting July 16, 2020 until the date of your payment. You may also be charged a penalty for failing to pay your tax on time. See "Penalties" and the instructions for line 39.

To make an extension payment, see "Payment options" after the instructions for line 42 or Publication OR-40-EXT. Check the "Extension payment" box on the voucher if you're mailing your payment or paying in person. Select the "Estimated payment" option if making your payment through Revenue Online.

Don't forget to check the "Extension filed" box on your return when you file.

Penalties

If you don't pay all of your tax by July 15, 2020, you may be charged a 5 percent penalty on the unpaid amount, even if you requested an extension to file your return. Oregon doesn't allow an extension of time to pay tax, even if the IRS does.

You'll be charged a 20 percent penalty for failing to file your return if you file it more than three months after the due date, including extensions. If both penalties apply, the total penalty will be 25 percent of the unpaid tax.

Note: If you fail to file returns for three consecutive years by the due date for the third year's return, including extensions, you'll be charged a penalty of 100 percent of each year's unpaid tax.

For more information about these and other penalties, see the instructions for line 39 and "Interest and Penalties" in Publication OR-17.

2020 estimated tax

Estimated tax is the amount of tax (after credits and Oregon tax withheld) you expect will be shown on your return when you file.

Oregon estimated tax laws are not the same as federal estimated tax laws. For more information on how to calculate your estimated payments for Oregon, see Publication OR-ESTIMATE. Vouchers for estimated payments are available at www.oregon.gov/dor/forms.

Do I need to make estimated payments?

In most cases, if you expect your return to show that **you will owe \$1,000 or more in tax** after credits and withholding you **must** make estimated payments. You may need to make estimated payments if:

- You're self-employed and don't have Oregon tax withheld from your income.
- You have Oregon Lottery single ticket winnings of less than \$1,500.
- Oregon tax isn't withheld from other types of income (such as pensions, interest, or dividends) and you expect to owe tax of \$1,000 or more.
- You're a wage earner but after withholding you still expect to owe tax of \$1,000 or more on your 2020 return. You may want to increase the amount your employer withholds from your Oregon wages. For withholding information, go to www.oregon.gov/dor/personal.

See Publication OR-ESTIMATE for more information, including:

- Detailed instructions for calculating installment payments.
- Tax rate charts for 2020.
- Installment periods and due dates.
- Helpful worksheets and examples.
- Payment instructions and voucher.

Download Publication OR-ESTIMATE from our website or contact us to order it.

Interest on underpayment of estimated tax

You may owe interest for underpaying your estimated tax if:

- The tax on your return after credits and withholding is \$1,000 or more; or
- You underpaid one or more of your required estimated tax installments.

See the instructions for line 40 and Publication OR-10 for more information.

What if I'm self-employed?

If you're self-employed and do business in **Multnomah, Clackamas, or Washington counties**, you may need to file Form OR-TM. If you're self-employed and do business in **Lane County**, you may need to file Form OR-LTD. Go to our website to download the forms, contact us to order either form, or file electronically through Revenue Online at www.oregon.gov/dor.

What if I need to change my Oregon return after filing?

It depends on what you need to change. Follow these instructions for amending (changing) your return if:

- You discover that your income, deductions, or other item(s) were wrong.
- You used a form that didn't match your residency status.
- Your filing status wasn't correct.
- The IRS or another state adjusted or audited your return and it affects your Oregon tax.
- You have a net operating loss (NOL) carryback.
- Changes in federal or state income tax laws affect a return you've already filed.

Don't amend your Oregon return if:

- We made changes to your return and you object to those changes. You must follow the appeal process in the notice we sent you.
- You're filing a protective claim for a refund. Use Form OR-PCR.

There's a time limit for filing an amended return. See the instructions for lines 43 through 47, and for more information, see "Amended returns" in Publication OR-17.

How do I amend my 2019 return?

General instructions

- Complete the return as it should've been filed, including adjustments we made.
- Check the "Amended return" box on the first page.
- In the "Amended statement" space, provide the return line number and reason for each change.
- Use the **Amended worksheet**, below, to figure your amended tax due or refund.
- If you're amending your federal return or a return you filed with another state, include a copy of those amended returns with your amended Oregon return. If you're only amending your Oregon return, include a copy of your original federal return. **Don't** include a copy of your original Oregon return.

Residency. Use the form that matches your residency status for the year you're amending, even if your original return was filed on a different form.

Adjustment made by the IRS or another state. Include a copy of the **corrected** federal or other state return or audit report.

NOL carryback. Enter the loss year in the NOL-year box on the first page of the return. If you're carrying back an NOL from more than one year, file a separate amended return for each NOL year. In the "Amended statement" space, tell us the section number of the Internal Revenue Code that allows you to carry back the NOL(s) to the 2019 tax year. See "Net operating losses for Oregon" in Publication OR-17 for more information.

What if I need to change a return I filed for an earlier year?

Refer to the instructions for the tax year you need to amend. Visit our website or contact us if you need the form and instructions for a different year.

How long will it take to process my amended return?

It may take six months or longer to process your amended return.

Amended worksheet

Use this worksheet to figure your amended refund or tax to pay. Keep the completed worksheet with your records. **Note:** If we adjusted any of the amounts on your original 2019 return, use the **adjusted** amounts.

1. Amended tax after standard and carryforward credits (amended Form OR-40, line 29). 1. _____
2. Amended total payments and refundable credits (amended Form OR-40, line 36). 2. _____
3. Line 1 minus line 2. If less than -0-, use a minus sign. 3. _____
4. Refund you already had for 2019 (original Form OR-40, line 43; Form OR-40-N, line 69; or Form OR-40-P, line 68). If you didn't have a refund, enter -0-. 4. _____
5. **Amended tax to pay or refund.** Line 3 plus line 4. If less than -0-, you have a refund; go to line 6. If more than -0-, you owe tax; skip to line 8. 5. _____
6. Refund applications that weren't on your original return (amended Form OR-40, lines 44 through 47), up to the refund amount on line 5. Don't use a minus sign. **Example:** If line 5 is -\$500, you may apply up to \$500 on your amended Form OR-40, lines 44 through 47. 6. _____
7. **Net amended refund.** Line 5 plus line 6. This can't be more than -0-. 7. _____
8. Penalty and interest on amended tax to pay (amended Form OR-40, line 41). 8. _____
9. **Total amount to pay** with your amended return. Line 5 plus line 8. 9. _____

General instructions for Form OR-40

Step 1: Complete your federal return

Complete your federal return first. Do this even if you aren't required to file a federal return. You must use the information from your federal return to complete your Oregon return. You must include a copy (front and back) of your federal Form 1040 or 1040-SR with Schedules 1 through 3 (if applicable), 1040-NR, or 1040-NR-EZ with your Oregon return. If you're amending your Oregon return and your federal return, include a copy of Form 1040-X and an amended Form 1040 or 1040-SR with Schedules 1 through 3 (if applicable).

If you don't provide a copy of your federal return, we may adjust or deny your Oregon subtractions, deductions, and credits. **Include** federal Schedules 1 through 3 (if applicable); **don't include** any other federal schedules unless otherwise instructed. We may ask you for copies of other schedules or additional information later.

Oregon same-sex registered domestic partners (RDPs): To correctly determine your Oregon tax liability, you must complete a federal income tax return as if you were filing as married filing jointly or married filing separately. Check the "Calculated using 'as if' federal return" box on your Oregon return.

For more information on how to file as an RDP, go to www.oregon.gov/dor and search for "RDP."

Step 2: Select the appropriate Oregon form

To decide which form to use, see "What form do I use?" in the "General information" section.

Step 3: Fill out the Oregon return

Use blue or black ink only for easier reading and faster processing. The equipment used to scan documents and checks can't read gel ink or certain colors, and using them will delay the processing of your return.

Fiscal-year filers

Write the ending date of your fiscal year in the "Fiscal year ending" box on the return.

Check the boxes

Amended return

If you're amending your 2019 return, check this box. See "What if I need to change my return after filing?" in the "General information" section for instructions.

Calculated using "as if" federal return

Check this box if:

- You're filing as an Oregon RDP.
- Your filing status is married filing separately for Oregon only because you and your spouse don't have the same residency status.
- You didn't file a federal return.

Short-year tax election

If you're filing a short-year return due to a **bankruptcy**, check this box and write the ending date in the "Fiscal year ending" box.

Extension filed

Check this box if you requested an extension to file your return. See "What if I need more time to file?" in the "General information" section and Publication OR-40-EXT for more information.

Form OR-24—Like-kind property exchange or conversions

Check this box if you're deferring gain on like-kind property that was exchanged or converted. You will report the gain to Oregon when it's reported on your federal return (federal Form 8824). You must include Form OR-24 with your Oregon return or provide it electronically through your Revenue Online account at www.oregon.gov/dor.

Federal disaster relief

If you were affected by a presidentially-declared natural disaster in 2019, check this box.

Federal Form 8886

Check this box if you filed federal Form 8886, *Reportable Transaction Disclosure Statement*.

Name and address

Type or clearly print names, Social Security numbers (SSN), and dates of birth for you and your spouse. **Enter your spouse's information even if you're filing as married filing separately.** If you're filing for someone who died in 2019 or 2020, check the "Deceased" box next to their name.

Enter your **current mailing address.** This is where we'll send any refund or correspondence, if needed. Enter your current daytime phone number.

Date of birth. Enter the month, day, and year that you and your spouse were born. For example, "11/01/1978."

SSN. You must provide your SSN per Section 405, Title 42, of the United States Code. We will only use it to establish your identity for tax purposes.

Follow these instructions if you've filed previous tax returns using an individual taxpayer identification number (ITIN) and this is your first year filing using your new SSN:

- Check the "First time using this SSN" box.
- Write your previous identification number on the first line of the "Amended statement" space on page 4 of your return.

ITIN. If the IRS assigned you an ITIN because you don't qualify for an SSN, enter your ITIN wherever an SSN is requested. **Refunds will not be issued without a valid SSN or ITIN.**

If you don't have an ITIN, you must request one from the IRS. To get an ITIN application (federal Form W-7), go to www.irs.gov or call (800) 829-1040.

If you've applied for an ITIN but you haven't received it yet:

- Check the "Applied for ITIN" box.
- File your return by July 15, 2020.
- Don't include Form W-7 with your return. Keep it with your records.
- Once the IRS issues your ITIN, mail a copy of your ITIN letter to us at PO Box 14999, Salem OR 97309-0990.

Filing status

1 – **5** Check the box next to your filing status. Generally, you must use the same filing status for your Oregon and federal returns. Choose only **one** filing status.

Exception for Oregon RDPs. As an Oregon RDP, you're not eligible to use the single filing status on your Oregon return. For Oregon, you're generally **required** to use married filing jointly or married filing separately. For more information, go to our website, see "Filing an Oregon return" in Publication OR-17, or contact us.

Exceptions for married persons who filed a joint federal return when each person had a different residency status. Use this table to determine which return form to use if you file a joint return or separate returns for Oregon.

Table 2. Spouses with different residency status

Spouses' residency status:	If you file a joint return, use:	If you file separate returns:
Part-year and nonresident	OR-40-N	Each spouse uses the form that matches their individual residency status
Nonresident and full-year resident	OR-40-N	
Part-year and full-year resident	OR-40-P	

How to file separate returns for Oregon

If you're filing a joint federal return but separate Oregon returns, enter your spouse's name, SSN, and date of birth on your return. Report your own share of federal AGI and deductions. Also, report your share of any Oregon additions or subtractions using this formula to determine your percentage:

$$\frac{\text{Your share of federal AGI}}{\text{Joint federal AGI}} = \text{Your percentage (not to exceed 100\%)}$$

Check the "Calculated using 'as if' federal return" box on your return. You must include the following forms with **both** Oregon returns:

- A federal Form 1040 or 1040-SR with Schedules 1 through 3 (if applicable), 1040-NR, or 1040-NR-EZ prepared as if you had filed as married filing separately.
- A copy of the joint Form 1040 or 1040-SR with Schedules 1 through 3 (if applicable), 1040-NR, or 1040-NR-EZ that you actually filed with the IRS.

If the federal form you filed is an amendment, include Form 1040-X and federal returns as amended for your actual and "as if" returns.

If possible, mail both spouses' Oregon returns in the **same** envelope. **Don't** staple the returns together.

For more information, see "Filing status" in Publication OR-17.

Exemptions

6a & 6b **Yourself and spouse.** If you can't be claimed as a dependent on someone else's return, check the "Regular" exemption box; otherwise, check the box below line 6a, even if the other person doesn't actually claim you as a dependent. If you're filing as married filing jointly and no one else can claim your spouse as a dependent on their return,

check the “Regular” exemption box on line 6b for your spouse; otherwise, check the box below line 6b, even if the other person doesn’t actually claim your spouse as a dependent.

Severely disabled. Did you or your spouse have a severe disability at the end of 2019? If so, you can claim an additional exemption. This is different from the disabled child exemption. You may qualify for and claim the severely disabled exemption even if someone else can claim you as a dependent. You’re considered to have a severe disability if **any** of the following apply:

- You permanently lost the use of one or both feet.
- You permanently lost the use of both hands.
- You’re permanently blind.
- You have a permanent condition that, without special equipment or outside help, limits your ability to earn a living, maintain a household, or transport yourself.
- You’re unable to earn a living due to a permanent condition or an impairment of indefinite duration.

If you have a severe disability, your physician must write a letter describing it. Keep the letter with your records in case we request a copy.

If you qualify, check the “Severely disabled” exemption box on line 6a. If your spouse qualifies, check the “Severely disabled” exemption box on line 6b.

Total exemptions for you and spouse. Enter the total number of exemptions claimed for yourself on line 6a and for your spouse on line 6b.

6c All dependents. Enter your dependents’ information in order from youngest to oldest. For each dependent, list their first name, last name, relationship code (see Table 3), SSN, and date of birth. In most cases, you will list the same dependents you claimed on your federal return. However, if you have qualifying dependents who aren’t listed on your federal return, you may claim them for Oregon.

If you have more than four dependents, check the box and fill out Schedule OR-ADD-DEP with your remaining dependents. Don’t list the same dependents on your return and Schedule OR-ADD-DEP. Include Schedule OR-ADD-DEP with your return.

On line 6c, enter the total number of your dependents, including the number from line 1 of Schedule OR-ADD-DEP.

Table 3. Relationship codes

Title	Code	Relationships included
Son/Daughter	SD	Son, daughter, adopted child.
Stepchild	SC	Stepson, stepdaughter.
Foster child	FC	Foster child.
Sibling	SB	Brother, sister, half-brother, half-sister, stepbrother, stepsister, brother-in-law, sister-in-law.
Parent	PT	Father, mother, stepfather, stepmother, father-in-law, mother-in-law.
Spouse	SP	Husband, wife.
Grandparent	GP	Grandmother, grandfather.
Grandchild	GC	Grandson, granddaughter.
Aunt/Uncle	AU	Aunt, uncle.
Niece/Nephew	NN	Niece, nephew.
Other relative	OR	Son-in-law, daughter-in-law, cousin, and other related individuals not listed above.
No relation	NR	Any other qualifying individual.

6d Children with a disability. You may be entitled to an additional personal exemption for your dependent child who has a qualifying disability. To qualify, **all** of the following must be true:

- Your child (age 21 or younger) qualified as your dependent for 2019.
- Your child was eligible for early intervention services or special education as defined by the State Board of Education of the state where the child attends school.
- Your child had an eligible disability as of December 31, 2019 under the federal Individuals with Disabilities Education Act. Eligible disabilities include:
 - Autism spectrum disorder.
 - Communication disorder.
 - Deafblindness.
 - Developmental delay.
 - Emotional disturbance.
 - Hearing impairment.
 - Intellectual disability.
 - Orthopedic impairment.
 - Other health impairment.
 - Specific learning disability.
 - Traumatic brain injury.
 - Visual impairment.

Each year, you must be able to provide an eligibility statement confirming that your child has been diagnosed with one of the disabilities listed above **and** a cover sheet from one of the following:

- The child’s Individualized Education Program (IEP).
- The child’s Individualized Family Service Plan (IFSP).

Keep the statement and cover sheet with your records. Check the “Check if child with qualifying disability”

box next to the name of each child with a qualifying disability. Enter the total number of children with a qualifying disability, including the number of children on line 2 of Schedule OR-ADD-DEP, on line 6d.

6e Total exemptions. Add lines 6a through 6d and enter the total on line 6e. This is your total number of exemptions.

Form OR-40 line instructions

Don't enter cents. You **must** round off cents to the nearest dollar. For example, \$99.49 becomes \$99, and \$99.50 becomes \$100. If you don't round entries to the nearest dollar, there may be small variations in the totals we use.

7 Federal adjusted gross income (AGI). Enter your federal AGI from Form 1040 or 1040-SR, line 8b; Form 1040-X, line 1C; Form 1040-NR, line 35; or Form 1040-NR-EZ, line 10. **You must include a copy (front and back) of your federal return, including Schedules 1 through 3 (if applicable), with your Oregon return.** This helps us verify your income and process your return faster. **If you don't include your federal return with your Oregon Form OR-40, items claimed on your return may be adjusted or denied.**

Additions

8 Total additions from Schedule OR-ASC. Enter the total from Schedule OR-ASC, section 1. **Include the schedule with your return.**

For more information about additions, see the instructions for Schedule OR-ASC or "Additions" in Publication OR-17.

Subtractions

10 2019 federal tax liability subtraction. Complete the following worksheet to determine your **federal tax liability** subtraction for 2019. Carefully follow the instructions. Don't confuse your **federal tax liability** on your federal return with the **federal tax withheld** on a Form W-2. They aren't the same. **RDPs and those filing as "married filing separately for Oregon only,"** use amounts from your actual federal return(s), not your "as if" return.

The federal tax liability subtraction limit for 2019 is \$6,800 (\$3,400 if married filing separately). The subtraction is further limited by the AGI phase-outs shown in Table 5.

Note: Use the worksheet(s) in the "Federal income tax liability" section of Publication OR-17 if any of these situations apply:

- You're amending your 2019 federal return or we corrected the federal tax liability subtraction on your original 2019 Oregon return.

- A prior year's federal return was audited or amended, resulting in additional federal tax paid or refunded in 2019.
- You paid income tax to a foreign country.
- You filed your federal return on Form 1040-NR or 1040-NR-EZ.
- You reported recapture taxes or credits on your federal return.

Caution: Don't include any of the following in your calculation:

- Self-employment tax.
- Social Security and Medicare tax on tips.
- Household employment taxes.
- Penalties or interest.

1. Enter your federal tax liability from Form 1040 or 1040-SR, line 14. 1. _____
2. Enter your excess advance premium tax credit from Form 1040 or 1040-SR, Schedule 2, line 2. 2. _____
3. **Subtract** line 2 from line 1 (if less than zero, enter -0-). 3. _____
4. Enter your additional tax on retirement plans from Form 1040 or 1040-SR, Schedule 2, line 6. 4. _____
5. **Add** lines 3 and 4. 5. _____
6. Enter your American Opportunity credit from Form 1040 or 1040-SR, line 18c. 6. _____
7. Enter your total premium tax credit from Form 8962, line 24. 7. _____
8. **Add** lines 6 and 7. 8. _____
9. **Subtract** line 8 from line 5 (if less than zero, enter -0-). 9. _____
10. Enter your maximum allowable amount from Table 5. Don't enter more than \$6,800 (\$3,400 if married filing separately). 10. _____
11. Enter the **smaller** of line 9 or line 10. This is your federal tax liability subtraction. 11. _____

Are you amending your 2019 return? Usually you can't change your federal tax subtraction on your amended return. See the "Federal income tax liability" section in Publication OR-17 for more information before making changes to this subtraction.

Table 5. Federal tax liability subtraction AGI phaseout

If your filing status is:	And your federal adjusted gross income is:		Then your maximum allowable tax liability subtraction is:
	At least—	But less than—	
Single	-0-	\$125,000	\$6,800
	\$125,000	\$130,000	\$5,450
	\$130,000	\$135,000	\$4,100
	\$135,000	\$140,000	\$2,700
	\$140,000	\$145,000	\$1,350
	\$145,000 or more		-0-
Married filing separately	-0-	\$125,000	\$3,400
	\$125,000	\$130,000	\$2,725
	\$130,000	\$135,000	\$2,050
	\$135,000	\$140,000	\$1,350
	\$140,000	\$145,000	\$675
	\$145,000 or more		-0-
Married filing jointly; or	-0-	\$250,000	\$6,800
	\$250,000	\$260,000	\$5,450
Head of household; or	\$260,000	\$270,000	\$4,100
	\$270,000	\$280,000	\$2,700
Qualifying widow(er)	\$280,000	\$290,000	\$1,350
	\$290,000 or more		-0-

11 Social Security and tier 1 Railroad Retirement Board benefits income. Enter the amount from federal Form 1040 or 1040-SR, line 5b. If you have tier 2, windfall/vested dual, or supplemental Railroad Retirement Board benefits, these are subtracted in section 2 of the Schedule OR-ASC, using code 330. For more information, see this topic under "Income" in Publication OR-17.

12 Oregon income tax refund included in federal income. Enter your Oregon state income tax refund from federal Form 1040 or 1040-SR, Schedule 1, line 1. **Don't include local, county, or other states' tax refunds.**

13 Total subtractions from Schedule OR-ASC. Other subtractions not explained here are claimed on Schedule OR-ASC. Enter the total from Schedule OR-ASC, section 2. **Include the schedule with your return.**

For more information about subtractions, see the instructions for Schedule OR-ASC or "Subtractions" in Publication OR-17.

Deductions

In general, you can claim Oregon itemized deductions or the standard deduction, whichever is larger, **but not both.**

See the exceptions below for:

- Dependents who can be claimed on another taxpayer's return.
- Nonresident aliens.
- Spouses filing separate returns.

16 Itemized deductions. If you're itemizing your deductions for Oregon enter the amount from Schedule OR-A, line 23. **Note: Don't** enter your federal itemized deductions; the amount allowed for Oregon may be different.

If you're not itemizing, enter -0-.

17 Standard deduction. Generally, your standard deduction is based on your filing status, as shown in Table 6:

Table 6. Standard deduction

Single	\$2,270
Married filing jointly	\$4,545
Married filing separately	
• If spouse claims standard deduction	\$2,270
• If spouse claims itemized deductions	-0-
Head of household	\$3,655
Qualifying widow(er)	\$4,545

Standard deduction—Age 65 or older, or blind. If you or your spouse turned age 65 by January 1, 2020 or were blind at the end of the tax year, you're entitled to a larger standard deduction. If you or your spouse are permanently blind, you may also qualify for the severely disabled exemption credit; see the instructions for lines 6a and 6b.

Check the applicable boxes on line 17, then multiply the number of boxes checked by:

- \$1,200 if single or head of household filing status; or
- \$1,000 for all other filers.

Add this amount to the standard deduction for your filing status from Table 6. Enter the total on line 17.

Example. Joni and Mike are married. By January 1, 2020, Joni had turned 61 and Mike had turned 67. Joni files the return as the primary taxpayer. She checks the box for spouse age 65 or older and adds \$1,000 to their

standard deduction. Joni enters \$5,545 (\$4,545 + \$1,000) on line 17.

Standard deduction—Dependents who can be claimed on another taxpayer’s return. If someone else can claim you as a dependent, your standard deduction is limited to the **larger** of:

- Your earned income plus \$350, up to the maximum allowed for your filing status (see Table 6); or
- \$1,100.

This limit applies even if the other person doesn’t actually claim you as a dependent on their return.

If you’re a dependent and not married, use the following worksheet to figure your standard deduction. If you’re a dependent and married, see “Deductions and modifications” in Publication OR-17.

Standard deduction worksheet for single dependents

- | | |
|---|-----------------------|
| 1. Enter your earned income (see definition below). | 1. _____ |
| 2. Additional \$350. | 2. <u> \$350 </u> |
| 3. Add lines 1 and 2. | 3. _____ |
| 4. Minimum standard deduction. | 4. <u> \$1,100 </u> |
| 5. Enter the larger of line 3 or line 4. | 5. _____ |
| 6. Basic standard deduction for single. | 6. <u> \$2,270 </u> |
| 7. Enter the smaller of line 5 or line 6. | 7. _____ |
| 8. If you turned age 65 by 1/1/2020, enter \$1,200. Otherwise, enter -0-. | 8. _____ |
| 9. If you’re blind, enter \$1,200. Otherwise, enter -0-. | 9. _____ |
| 10. Add lines 7, 8, and 9. This is your standard deduction. | 10. <u> </u> |

Earned income includes salaries, wages, tips, professional fees, or other amounts received as pay for work you actually performed, and any part of a scholarship or fellowship grant you received that is included in your gross income.

Standard deduction—Nonresident aliens. The standard deduction for nonresident aliens (as defined by federal law) is -0-.

Standard deduction—Married filing separately. The standard deduction for married individuals filing separately is -0- if one spouse itemizes. This applies even if the standard deduction is more than your itemized deductions.

Oregon tax

20 Tax tables. Use the **tax tables** to find your tax if your taxable income on line 19 is less than \$50,000. Find the range for your taxable income, then locate your tax in Column S or Column J:

- Use Column S if your filing status is single or married filing separately.
- Use Column J if your filing status is married filing jointly, head of household, or qualifying widow(er) with dependent child.

Tax rate charts. If your taxable income on line 19 is \$50,000 or more, calculate your tax using the formula in the **tax rate chart** for your filing status.

- Use Chart S if your filing status is single or married filing separately.
- Use Chart J if your filing status is married filing jointly, head of household, or qualifying widow(er) with dependent child.

Example 1: Emily, a single taxpayer, has taxable income of \$19,525. She uses Column S in the tax tables to find the tax on income that is at least \$19,500 but less than \$19,600. Emily enters \$1,511 on line 20.

Example 2: Daniel and Madison are filing a joint return. Their Oregon taxable income is \$75,500. They use the formula in Chart J to calculate their tax as follows:

Tax on the first \$50,000 (from the chart)	\$4,002
Oregon taxable income	\$75,500
Minus the first \$50,000	<u>– 50,000</u>
Excess over \$50,000	\$25,500
Multiply excess by 9%	<u>× 0.09</u>
Tax on excess over \$50,000	+ \$2,295
Total Oregon tax	<u> \$6,297 </u>

Other tax methods. If you qualify, you can compute your Oregon tax using any of the following methods:

Farm income averaging method. Did you have income from a farm? You may use the federal farm income averaging method to compute your Oregon tax even if you didn’t use farm income averaging on your federal return. Download Schedule OR-FIA-40 from our website or contact us to order it.

If you use Schedule OR-FIA-40 to calculate your tax, enter the tax amount from Schedule OR-FIA-40, line 24 and check box 20a. Don’t include Schedule OR-FIA-40 with your return. Keep it with your records.

Farm asset capital gain method. Did you sell or exchange capital assets primarily used in farming because you were getting out of a farming business? Or,

did you sell or exchange a farming business in which you held at least a 10 percent ownership interest? If so, you may be eligible for a reduced tax rate on the net capital gain from the proceeds. Download Worksheet OR-FCG from our website or contact us to order it.

Enter the tax amount from Worksheet OR-FCG, line 9 and check box 20b. Don't include Worksheet OR-FCG with your return. Keep it with your records.

Oregon qualified business income reduced tax rate.

Did you have business income from a sole proprietorship, partnership, or S corporation in which you materially participated? If so, you may qualify to use this reduced tax rate. For details, see Schedule OR-PTE-FY on our website or contact us to order it.

Note: If you elect to use this reduced tax rate for qualifying income, the election is irrevocable and must be made on your original return. An original return includes an amended return filed on or before the due date, including extensions. **You can't change the election after your original return has been filed.**

If you use Schedule OR-PTE-FY to calculate your tax, enter the tax amount from Schedule OR-PTE-FY, line 14a and check box 20c. Include the schedule with your Oregon return or submit it at www.oregon.gov/dor; click the link for Revenue Online and log in or create an account.

21 Interest on certain installment sales. Did you have installment sales that required you to pay interest on the deferred tax liability for federal purposes? If so, you must also compute interest for Oregon using the same method as for federal. For 2019 and 2020, the interest rate is 6 percent per year, or 0.5 percent (0.005) per month.

Credits—Nonrefundable

Nonrefundable credits can't be more than your Oregon tax liability. **Carryforward credits** allow you to claim unused amounts in a later year. **Standard credits** can't be used in any other year. For more information about these and other nonrefundable credits, see the instructions for Schedule OR-ASC or "Credits" in Publication OR-17.

23 Exemption credit. If your federal AGI is more than \$200,000 (\$100,000 if your filing status is single or married filing separately), enter -0-; otherwise, use this worksheet to figure your exemption credit.

Exemption credit worksheet

1. If your federal AGI is more than \$100,000 and your filing status is single or married filing separately, or more than \$200,000 for all others, enter -0-; otherwise, enter the number of "regular" exemptions from lines 6a and 6b plus the number of dependents from line 6c. 1. _____
2. If your federal AGI is more than \$100,000, enter -0-; otherwise, enter the number of "Severely disabled" exemptions from line 6a and 6b. 2. _____
3. If your federal AGI is more than \$100,000, enter -0-; otherwise, enter the number of exemptions for children with a qualifying disability from line 6d. 3. _____
4. Add lines 1, 2, and 3. 4. _____
5. Line 4 times \$206. This is your exemption credit. 5. _____

24 Political contribution credit. If your federal AGI isn't more than \$100,000 (\$200,000 if you're filing a joint return), you may claim a standard credit of up to \$50 (\$100 if you're filing a joint return) for cash contributions you made during 2019 to any:

- Qualified political party.
- Qualified candidate for federal, state, or local elective office, or the candidate's campaign, for an election in Oregon.
- Political action committee certified in Oregon.

25 Total standard credits from Schedule OR-ASC. All other standard credits are claimed on Schedule OR-ASC. Enter the total of your standard credits from section 3 of the schedule. **Include Schedule OR-ASC with your return.**

28 Total carryforward credits from Schedule OR-ASC. All carryforward credits are claimed on Schedule OR-ASC. Enter your total carryforward credits from section 4 of the schedule. **Include Schedule OR-ASC with your return.**

Tax payments and refundable credits

30 Oregon income tax withheld. Enter the total Oregon tax withheld from your wages and other income. State tax withheld from wages is shown in box 17 of Form W-2 and in the State area of various 1099

forms. **Don't** include FICA (Social Security) tax withheld or tax withheld from your wages by other states. **You must include a legible, unaltered copy** of your Form W-2 from each job and any Form 1099 showing Oregon income tax withheld with your Oregon return.

If you don't have a Form W-2 or 1099, you must provide other proof of Oregon tax withheld. Proof may include a copy of a final paycheck stub or a letter from your employer. If you file before February 1, 2020, we can only accept a Form W-2 or 1099 as proof.

If you have tax to pay, you may want to increase the amount your employer or other payer withholds from your wages. For withholding information, go to www.oregon.gov/dor/personal.

31 Amount applied from your prior year's tax refund. Enter the amount of any prior-year refund you applied as a payment of 2019 estimated tax. If we adjusted your applied refund, be sure to use the adjusted amount. If you need to verify your applied refund amount, log into or create your Revenue Online account at www.oregon.gov/dor or contact us.

32 Estimated tax payments for 2019. Enter the total estimated tax payments you made before filing your 2019 Oregon return. For calendar-year filers, these payments were due April 15, 2019; June 17, 2019; September 16, 2019; and January 15, 2020. **Include all** payments you made up to the date you filed your original or amended return. **Don't include** the amount reported on line 31. If you need to verify your estimated payments, log into or create your Revenue Online account at www.oregon.gov/dor or contact us.

Refundable credits

Refundable credits reduce the amount of tax that you owe. Any amount that is more than your tax liability is treated the same way as an overpayment. Refundable credits not explained here are claimed on Schedule OR-ASC.

For more information about refundable credits, see the instructions for Schedule OR-ASC or "Credits" in Publication OR-17.

33 Earned income credit. Oregon's earned income credit is a percentage of the earned income tax credit (EITC) claimed on your federal return. The percentage is based on the age of your **youngest** dependent at the end of the tax year. You may claim the Oregon earned income credit **only** if you qualify for the federal EITC. **Note to RDPs:** You may claim this credit if you

would otherwise qualify for the EITC using your "as if" federal return.

Use Table 7 and the following worksheet to figure your credit.

Table 7. EIC percentage

Age of youngest dependent at end of tax year	Percentage of federal EITC
At least 3 years old, or no dependents	8 percent (0.08)
Younger than 3	11 percent (0.11)

Earned income credit worksheet

1. Enter your federal EITC from Form 1040 or 1040-SR, line 18a. 1. _____
2. Enter the percentage from the table as a decimal. 2. _____
3. Line 1 times line 2. This is your Oregon earned income credit. 3. _____

34 Kicker (Oregon surplus) credit. The Oregon surplus credit, known as the "kicker," is a way for state government to return some of your taxes to you when revenues are more than predicted. The Oregon Department of Administrative Services determines whether there is a surplus and the amount to be returned to taxpayers as a kicker. If there's a surplus, the kicker may be claimed on the return as a refundable tax credit. If there's no surplus, there's no kicker.

Eligibility. To be eligible for a kicker, you must:

1. File your 2018 Oregon return before you file your 2019 return.
2. Have an Oregon tax liability for 2018.
3. File a 2019 Oregon return, even if you don't otherwise have a filing requirement.

Kicker amount. In general, your kicker is a percentage of your total Oregon personal income tax liability for the prior year, as adjusted or amended. Your total personal income tax liability is your Oregon income tax before all payments or credits other than the credit for taxes paid to another state. For 2019, your kicker is 17.171 percent of your 2018 total Oregon personal income tax liability.

Amended 2018 returns. If your 2018 return is amended or adjusted **after** you file your 2019 return, we will automatically adjust your kicker amount. If the changes to your 2018 return reduce your tax liability, your kicker amount may be reduced as well. If so, we may send you a bill for the amount of the reduction along with any interest or penalty.

Kicker donation. Personal income taxpayers may elect to donate their kicker to the Oregon State School Fund for public K-12 education. **This election is irrevocable.** When you file your return, you must choose to do **one** of the following:

- Claim **all** of your kicker credit; **or**
- Donate **all** of your kicker to the State School Fund.

If you want to donate only a part of your kicker, you first have to claim all of your kicker credit on your return. Then, once you receive it, use it to make your donation. The Oregon State School Fund’s address is:

Oregon Department of Education
Attn: OFA Cashier
255 Capitol St NE
Salem OR 97301

How to calculate your kicker amount

Online assistance. We can calculate your kicker amount for you at Revenue Online if:

- Your filing status was the same for 2018 and 2019, and
- If you were married and filing a joint return for 2019, your spouse was the same for both years.

Look for “What’s my Kicker” on Revenue Online at www.oregon.gov/dor.

Kicker worksheet. This worksheet can help you calculate your kicker amount. It’s divided into three parts:

- Part A— Calculate your 2018 total personal income tax liability and kicker amount.
- Part B— Prorate your total personal income tax liability, if necessary.
- Part C— Add individual kicker amounts together for joint 2019 returns, if necessary.

If you’re completing Part B or Part C, you may need to use Part A or Part B more than once.

Same filing and marital status. For most taxpayers, all you need to do is multiply your 2018 total Oregon personal income tax liability times 0.17171. You can also use Part A of the worksheet.

Change in filing or marital status. Some taxpayers who filed a joint return for 2018 must prorate their kicker based on their share of 2018 federal AGI. Some taxpayers whose filing or marital status was different in 2018 may need to combine their kickers on a joint 2019 return. Use Table 8 to see if you need to prorate your kicker using Part B and/or combine your kickers using Part C.

Table 8: Prorated and/or combined kickers

Complete Parts A, B, and C if:		
Your filing status in 2018 was:	And your 2019 filing status is:	And:
Joint	Joint	You were married in 2019 and you (or your spouse, or both) had a different spouse in 2018.
Non-joint	Joint	You were married in 2019 and your spouse had a different spouse in 2018.
Non-joint	Joint	You were married in 2019 and neither of you were married in 2018. (You may skip Part B.)
Complete Parts A and B if:		
Your filing status in 2018 was:	And your 2019 filing status is:	And:
Joint	Non-joint	You were divorced in 2019 or you're married but filing separate returns.
Joint	Non-joint	Your spouse died in 2018 and their personal representative or estate is filing a separate 2019 return on their behalf.
Optional: Complete Part A if:		
Your filing status in 2018 was:	And your 2019 filing status is:	And:
Joint	Joint	You had the same spouse in both 2018 and 2019.
Non-joint	Non-joint	
Joint	Joint or non-joint	Your spouse died in 2018 and no separate 2019 return is being filed on their behalf, or your spouse died in 2019.

Deceased taxpayer. The surviving spouse of a deceased taxpayer may claim the full amount of the kicker if a joint return was filed for 2018. A deceased taxpayer’s personal representative may file a 2019 return on the taxpayer’s behalf to claim their kicker.

How do I find my 2018 total Oregon personal income tax liability?

Use Table 9 and your 2018 Oregon return to locate your tax before credits and any credit(s) you claimed for income taxes you paid to another state (using code 802 or 815) on Schedule OR-ASC or OR-ASC-NP.

Table 9: Where to find tax liability

If you filed:	Tax before credits:	Credits using code 802 or 815 from:
Form OR-40	Line 22	Schedule OR-ASC, Section 3
Form OR-40-N	Line 48	Schedule OR-ASC-NP, Section 5
Form OR-40-P	Line 47	

Kicker worksheet**Part A—Total personal income tax liability and kicker.**

- Tax before credits (see Table 9). 1. _____
- Credit for income taxes paid to another state using code 802 or 815 (see Table 9). 2. _____
- Line 1 minus line 2. This is your total personal income tax liability for 2018. 3. _____
- Line 3 times 0.17171. Round to the nearest dollar. This is your kicker. 4. _____

Part B – Prorated kicker.

See Table 8. Complete lines 5 through 8 **only if** you filed a joint return in 2018 and your 2019 filing status is non-joint or joint but with a different spouse. Before you start, determine your share of 2018 federal AGI.*

- Federal AGI for 2018. Form OR-40, line 7; Form OR-40-N or OR-40-P, line 29F. 5. _____
- Your share of federal AGI for 2018. 6. _____
- Line 6 divided by line 5. Round to two decimal places. 7. _____
- Line 4 times line 7. This is your prorated kicker. 8. _____

Part C – Combined kicker.

Complete part C only if you're filing a joint return for 2019 and you **and** your spouse didn't file a joint return together for 2019.

- Kicker amount from your worksheet, line 4 (or line 8 if you completed Part B). 9. _____
- Your spouse's kicker from their worksheet, line 4 (or line 8, if they completed Part B). 10. _____
- Line 9 plus line 10. This is your combined kicker. 11. _____

*Consider each spouse's individual income or adjustments, such as wages, pensions, or self-employment tax, and use a reasonable method to divide joint

income or adjustments, such as capital gains from the sale of jointly-owned property or interest on joint bank accounts. If the 2018 federal AGI on a joint return was zero or less, but the Oregon tax liability was more than zero, contact us for help.

Example 1. Hudson and Olivia each filed their 2018 Oregon returns using the single filing status. Hudson's tax liability was \$8,000 and he claimed a \$500 credit for income taxes paid to another state on Schedule OR-ASC. Olivia's tax liability was \$3,000, and she paid state income tax only to Oregon. Hudson and Olivia were married in 2019 and are filing a joint Oregon return. They each complete Part A of the worksheet as follows:

Hudson's worksheet:

Part A:

1. Tax before credits	\$ 8,000
2. Credit for tax paid	- 500
3. Total personal tax liability	\$ 7,500
4. Line 3 times 0.17171	\$ 1,288

Olivia's worksheet:

Part A:

1. Tax before credits	\$ 3,000
2. Credit for tax paid	-0-
3. Total personal tax liability	\$ 3,000
4. Line 3 times 0.17171	\$ 515

They skip Part B because neither one filed a joint return for 2018. They complete Part C to find their combined kicker:

9. Hudson's kicker from line 4 of his worksheet	\$ 1,288
10. Olivia's kicker from line 4 of her worksheet	\$ 515
11. Line 9 plus line 10	\$ 1,803

Hudson and Olivia's combined kicker is \$1,803.

Example 2: Ella and Emerson filed a joint 2018 Oregon return. They were divorced in 2019 and are filing separate returns. On their 2018 return, their tax before credits was \$6,500, and they had a \$300 credit for income tax they paid to another state. Their 2018 federal AGI was \$90,000; Ella's share was \$40,000 and Emerson's share was \$50,000. Each completes Parts A and B of the worksheet to find their prorated kicker.

Ella's worksheet:

Part A:

1. Tax before credits	\$ 6,500
2. Credit for tax paid	- 300
3. Total personal tax liability	\$ 6,200
4. Line 3 times 0.17171	\$ 1,065

Part B:

5. Federal AGI	\$ 90,000
6. Ella's share of AGI	\$ 40,000
7. Line 6 divided by line 5	0.44
8. Line 4 times line 7	\$ 469

Emerson's worksheet:

Part A:

1. Tax before credits	\$ 6,500
2. Credit for tax paid	<u>- 300</u>
3. Total personal tax liability	\$ 6,200
4. Line 3 times 0.17171	\$ 1,065

Part B:

5. Federal AGI	\$ 90,000
6. Emerson's share of AGI	\$ 50,000
7. Line 6 divided by line 5	0.56
8. Line 4 times line 7	\$ 596

Ella's prorated kicker is \$469 and Emerson's prorated kicker is \$596.

Example 3: Cortney and Orlando filed a joint Oregon return in 2018. Their Oregon tax before credits was \$7,500, and they didn't pay income taxes to any other state. Their federal AGI was \$80,000; Cortney's share was \$48,000 and Orlando's share was \$32,000. They were divorced in early 2019, and Cortney married Justin later that year. Justin had filed a non-joint Oregon return for 2018. His Oregon tax before credits was \$2,000 and he claimed a \$200 credit for taxes paid to another state. Orlando didn't remarry in 2019. Orlando, Cortney, and Justin figure their kickers as follows:

Orlando's worksheet:

Part A:

1. Tax before credits	\$ 7,500
2. Credit for tax paid	<u>-0-</u>
3. Total personal tax liability	\$ 7,500
4. Line 3 times 0.17171	\$ 1,288

Part B:

5. Federal AGI	\$ 80,000
6. Orlando's share of AGI	\$ 32,000
7. Line 6 divided by line 5	0.40
8. Line 4 times line 7	\$ 515

Cortney's worksheet:

Part A:

1. Tax before credits	\$ 7,500
2. Credit for tax paid	<u>-0-</u>
3. Total personal tax liability	\$ 7,500
4. Line 3 times 0.17171	\$ 1,288

Part B:

5. Federal AGI	\$ 80,000
6. Cortney's share of AGI	\$ 48,000
7. Line 6 divided by line 5	0.60
8. Line 4 times line 7	\$ 773

Justin's worksheet:

Part A:

1. Tax before credits	\$ 2,000
2. Credit for tax paid	<u>- 200</u>
3. Total personal tax liability	\$ 1,800
4. Line 3 times 0.17171	\$ 309

Justin skips Part B because he filed a non-joint return for 2018. He and Cortney complete Part C:

9. Cortney's kicker from line 8 of her worksheet	\$ 773
10. Justin's kicker from line 4 of his worksheet	<u>\$ 309</u>
11. Line 9 plus line 10	\$ 1,082

Cortney and Justin's combined kicker is \$1,082. Orlando's kicker is \$515.

Claim your kicker credit. If you're claiming your kicker credit, enter the amount from line 4, line 8, or line 11 of the worksheet, as applicable, on line 34.

Donate your kicker. If you elect to donate your kicker to the Oregon State School Fund, enter **-0-** on line 34 and see the instructions for line 51. **Reminder: This election is irrevocable.**

Note about offsets: If you claim the kicker credit and it reduces your 2019 tax liability to zero, any excess will be treated like a refund of overpaid tax. This means that it may be offset (applied as a payment) against any tax or other liabilities you owe before the balance is refunded to you or applied (see **Refund applications**, above). If you donate your kicker, it may be used first to offset tax or other liabilities you owe, with any remaining amount donated to the Oregon State School Fund. If this happens, we'll send you a notice to let you know.

35 Total refundable credits from Schedule OR-ASC. Enter your total refundable credits from Schedule OR-ASC, section 5. **Include Schedule OR-ASC with your return.**

Penalties and interest

39 Your 2019 tax must be paid by **July 15, 2020**, even if you requested an extension of time to file your return. Your 2019 return must be filed by July 15, 2020. If you requested an extension, your return must be filed by October 15, 2020.

Round the total of penalties and interest to the nearest whole dollar. For more information and examples showing how penalties and interest are calculated, see “Interest and penalties” in Publication OR-17.

Penalties

Penalty amounts are based on the tax after all credits shown on your return. To find your tax after all credits, start with your tax after standard and carryforward credits on line 29, then subtract the refundable credit amounts on lines 33, 34, and 35.

- **Failure-to-file penalty.** Include a penalty for failure to file a return if:
 - Your return is filed more than three months after the due date (or extension due date); and
 - You didn’t pay all of your tax by July 15, 2020.

The penalty for failure to file is 20 percent of your tax after all credits that wasn’t paid by July 15, 2020.

- **Failure-to-pay penalty.** Include a penalty for failure to pay if:
 - Less than 90 percent of your tax after all credits was paid by July 15, 2020, or
 - You paid at least 90 percent of your tax after credits by July 15, 2020 but you aren’t paying the balance of unpaid tax in full when you file.

The penalty for failure to pay is 5 percent of your tax after all credits that wasn’t paid by July 15, 2020.

Failure to file and pay. If both penalties apply, your total penalty will be 25 percent of your tax after all credits that wasn’t paid by July 15, 2020.

Interest on unpaid tax

You’ll owe interest on the amount of tax that wasn’t paid by July 15, 2020. Interest starts accruing on July 16 and continues to accrue every day, including the date of your payment.

Interest is figured daily, based on a 365-day year. The annual interest rate for 2020 is 6 percent, or 0.0164 percent per day.

To figure your interest, count the number of days starting with July 16, 2020 and ending with the date of your payment. Multiply your unpaid tax by the number of days, then multiply by 0.000164 (the daily rate converted to a decimal).

Interest rate increase. If we bill you for unpaid tax, and the tax isn’t paid in full within 60 days from the date of our billing notice, the annual interest rate increases by 4 percentage points, to 10 percent.

Amended return. If you’re amending your return, calculate the interest based on the additional amount of tax you must pay (line 5 of the **Amended worksheet**).

40 Interest on underpayment of estimated tax.

Underpayment interest is charged if:

- Your tax after all credits and withholding is \$1,000 or more;
- You were required to make estimated tax payments;
- One or more of your required installments was underpaid; **and**
- You don’t qualify for an exception.

Note: You could be charged interest on underpayment of estimated tax even if line 37 shows a refund.

See Publication OR-10 to determine if you owe underpayment interest or qualify for an exception. Download the publication from our website or contact us to order it.

If you owe underpayment interest, enter the amount from line 33 of Form OR-10. If you qualify for an exception, enter the exception number from line 1 of the form inside box 40a. If you used Worksheet OR-10-AI to figure your interest, check box 40b. **Include Form OR-10 with your return** (along with any required statements if you’re claiming an exception). Keep Worksheet OR-10-AI with your records.

Amount due

- **42 Amount you owe.** Enter your total unpaid tax plus penalties and interest. **Note:** If you have an overpayment on line 37 **and** the overpayment is less than the total penalties and interest you entered on line 41, enter the amount from line 41 minus the amount on line 37.

Payment options

You may pay electronically from your checking or savings account, by credit card, or with a check, cashier’s check, or money order. Cash payments can be made only at our main office in Salem. If the amount due is less than \$2, no payment is required.

Electronic payment from your checking or savings account

You can pay your current year income taxes, 2020 estimated income taxes, any prior year taxes due, and amended return taxes directly from your checking or savings account. There is no fee to use this service.

This option is available only through our website. Go to www.oregon.gov/dor and click the link for Revenue Online.

Direct debit may be available with e-filed returns at the time of filing.

Credit card payments

You can pay with your Discover, MasterCard, or Visa credit card. The service provider **will charge** you a convenience fee. The service provider will tell you what the fee is during the transaction; you will have the option to continue or cancel the transaction before entering your credit card information. If you complete the credit card transaction, you will receive a confirmation number. **Keep this confirmation number as proof of payment—don't send it with your return.**

To pay by credit card, go to www.oregon.gov/dor and click the link for Revenue Online.

Check or money order

- Make your check or money order payable to “**Oregon Department of Revenue.**”
- Write all of the following on your payment:
 - The tax year (2019).
 - The form you're filing (Oregon Form OR-40).
 - The last four digits of your SSN or ITIN.
- Use blue or black ballpoint ink. Don't use red or purple ink or gel pens.
- Don't send cash or a postdated check.

Form OR-40-V. Use the voucher **only** if you're making a separate payment by check, cashier's check, or money order. **Don't** use the voucher if you're including a payment with your return or making an electronic payment.

Payment plan. If you can't pay in full now, pay what you can. Contact us and we will help you set up a payment plan for the amount you don't pay with your return.

Refund

43 Refund. Enter your overpayment from line 37 minus any penalty or interest from line 41.

Note: If the amount on line 41 is more than the overpayment on line 37, see the instructions for line 42.

You have three years from the due date of the return to file a claim for your refund. By law, we can't issue a refund if you file your return more than three years after the return's due date (without extensions) or if the refund is less than \$1. For more information about the time limit for claiming a refund, see “Payments and refunds” in Publication OR-17.

Interest on refunds. See “Payments and refunds” in Publication OR-17 for information about interest paid on refunds.

Refund applications

If line 43 shows a refund, you may use some or all of it to:

- Make an estimated tax payment for a later year.
- Donate to one or more of the charitable organizations listed on Schedule OR-DONATE.
- Contribute to the political party of your choice.
- Make a deposit to an Oregon college or MFS 529 savings plan account.

Each of these applications will reduce your refund. The combined total of all applications can't be more than the amount of your refund.

Note: A refund of overpaid tax will be offset against outstanding debt before any amount is applied or refunded to you.

Instructions for amended returns. If line 5 of the **Amended worksheet** shows a refund, you can use some or all of it for the refund applications listed above. However, you **can't reduce** any amounts you've already applied from a refund on your original return. See the instructions for each application for details.

44 Open estimated tax account. Enter the amount of your refund you want to apply as a tax payment for a later year. This amount will be applied to your **open** estimated tax account (to a year where you **will be** filing a tax return). Generally, unless you're filing a delinquent or amended return, the payment will be applied to the 2020 tax year. For more information, see “Payments and refunds” in Publication OR-17.

Instructions for amended returns. Enter the amount, if any, from a refund on your original return that you've already applied as an estimated tax payment for a later year. If line 5 of the **Amended worksheet** shows a refund and you want to apply some or all of it as an estimated tax payment, include the amount you want to apply.

45 Charitable checkoff. Enter the amount from line 30 of Schedule OR-DONATE. For more information, see the schedule instructions.

Note: If your refund—after any application to an open estimated tax account—is less than your total donation amount, your donations will be prorated.

To make direct donations instead, you can find each charity's address listed on our website. Don't mail your donations to us.

Instructions for amended returns. Enter the amount, if any, from a refund on your original return that you applied as charitable donations using Schedule OR-DONATE. If line 5 of the **Amended worksheet** shows a refund, you can donate some or all of it to one or more of the listed charities. Include this amount and an

amended Schedule OR-DONATE with your amended return. **Note:** The refund from your amended return will be applied as a donation for the calendar year in which you're filing it.

46 Political party checkoff. You may use your refund to contribute \$3 to the Oregon political party of your choice. If you're filing a joint return, you and your spouse may each contribute \$3. **Note:** Your contribution will **reduce** your refund and **does not** qualify for the political contribution credit.

To make a contribution:

1. Designate the political party of your choice using the party's code from the alphabetized list below.
 - If **you** contribute, enter **one** code in box 46a.
 - If **your spouse** contributes on a joint return, enter **one** code in box 46b.

Enter only one code per taxpayer. Spouses filing a joint return don't have to enter the same code.

- Constitution Party of Oregon [code 500].
- Democratic Party of Oregon [code 501].
- Independent Party of Oregon [code 502].
- Libertarian Party of Oregon [code 503].
- Oregon Republican Party [code 504].
- Pacific Green Party of Oregon [code 505].
- Progressive Party [code 506].
- Working Families Party of Oregon [code 507].

2. Enter your total contribution amount.
 - If you **or** your spouse contribute, enter \$3.
 - If both you **and** your spouse contribute on a joint return, enter \$6.

Note: Your political party contribution **won't** be made if:

- Your refund—after any application to an open estimated tax account or charitable checkoff donation—is less than your total contribution amount.
- You enter an amount but don't designate a party (or parties).
- You designate a party (or parties) but don't enter an amount.
- You enter more than one party code per taxpayer.

Instructions for amended returns. Enter the amount, if any, from a refund on your original return that you applied as a political party contribution. If line 5 of the **Amended worksheet** shows a refund and you didn't make the maximum political party contribution on your original return, you may use the refund to make a contribution on your amended return.

47 Oregon college or MFS 529 savings plan. Enter the total from Schedule OR-529. For minimum deposit amounts and other information, see the schedule instructions.

Note: If the amount of your refund—after any application to an open estimated tax account, charitable check-off donation, or political party contribution—is less than the total amount you want to deposit, no deposit will be made.

Instructions for amended returns. Enter the amount, if any, from a refund on your original return that you applied as an Oregon college or MFS 529 savings plan deposit. If line 5 of the **Amended worksheet** shows a refund, add the amount you want to apply as a deposit and include an amended Schedule OR-529 with your amended return. The refund will be applied for the year in which you're filing the amended return.

49 Net refund. You must **reduce your refund** by any amounts applied to your open estimated tax account, charitable checkoff donations, political party contributions, and Oregon college or MFS 529 savings plan accounts. **By law, we can't issue or apply a refund if you file your return more than three years after the return's due date (excluding extensions).**

Direct deposit

50 Direct deposit. In most cases, we can deposit your refund directly into your checking or savings account instead of mailing you a check. However, federal banking regulations prevent us from making a refund by direct deposit if the final destination is an account outside the U.S. In that case, we must issue a paper check instead.

Before you enter your information, verify that your deposit will be accepted and confirm your routing and account numbers. You can find a diagram of a personal check showing where these numbers are located in the "Payments and refunds" section of Publication OR-17.

Follow these steps to make sure your refund will be deposited into the correct account:

1. **Check the box** if the final destination for your refund would be an account outside the U.S. **Note:** If you check this box, you will be issued a paper check.
2. **Check the appropriate box, either checking or savings, but not both.**
3. **Enter your nine-digit routing number.** Routing numbers begin with the digits 01 through 12, 21 through 32, or 61 through 72.
4. **Enter your account number.** Account numbers can be up to 17 characters (both numbers and letters). Don't include hyphens, spaces, or special symbols.
5. **Double-check** the account and routing numbers. **These numbers can't be changed after the return is filed.**

Kicker donation

51 Kicker donation. You may choose to donate all of your kicker to the Oregon State School Fund. The election to donate your kicker can't be changed. No partial donations are allowed. If any amount other than -0- is entered on line 34, your donation won't be made.

To make the donation:

1. See the instructions for line 34 to calculate your kicker amount.
2. Make sure that you've entered -0- on line 34.
3. Check box 51a.
4. Enter your entire kicker amount on line 51b.

Reminder: This election is irrevocable.

See the instructions for calculating your kicker for more information.

Signature block

Signature(s). Be sure to sign and date your return. If you're filing a joint return, both taxpayers must sign. By signing the return, you acknowledge, under penalty of false swearing, that the information on the return is true, correct, and complete.

Minor child's return. If your child can't sign their tax return, you may sign the child's name as their legal agent. Sign the child's name and then write "By [your signature], parent (or other legal guardian) of minor child."

Preparer signature. Anyone who prepares, advises, or assists in preparing personal income tax returns in exchange for compensation of any kind **must** be licensed to prepare Oregon returns and **must** sign the return.

Signing the return doesn't grant your preparer the right to represent you or make decisions on your behalf. See the *Tax Information Authorization and Power of Attorney for Representation* form and instructions on our website for more information.

Contact the following agencies to check the status of your Oregon tax practitioner:

- State Board of Tax Practitioners at (503) 378-4034 (Salem) for licensed tax consultants or preparers, or go to www.oregon.gov/obtp.
- State Board of Accountancy at (503) 378-4181 (Salem) for public accountants and certified public accountants, or go to www.oregon.gov/boa.

Preparer license number. Licensed tax consultants and tax preparers: enter your license number. CPAs: enter your certificate number. Tax-Aide volunteers: enter your TCE site number. All others: leave blank. **Don't** enter your driver license number.

Before you file

Copy of federal return. Before you assemble your Oregon return, make a copy of both sides of your federal Form 1040 or 1040-SR along with Schedules 1 through 3 (as applicable), 1040-X, 1040-NR, or 1040-NR-EZ.

Don't include any other federal schedules or an extension request unless instructed otherwise. Keep these with your records; we may ask for them later.

If you created an "as if" federal return, use blue or black ink to label it "as if" on the top left corner. Include it along with the copy of your actual federal return (and any amendments).

Failure to include your federal return will delay processing, and items claimed on your Oregon return may be adjusted or denied.

Amended Oregon return. If you're amending your Oregon return due to changes to your federal return or a return you filed with another state, include a copy of your amended or corrected federal or other state return or audit report. If you're amending only your Oregon return, include a copy of your original federal or other state return.

Assemble your Oregon return. Assemble your return in the order shown below. If a form has more than one page, be sure that you've included all pages and that they're all from the same 2019 form. For example, if you're filing Schedule OR-WFHDC, be sure that "2019 Schedule OR-WFHDC" is printed at the top of each page and that you've included all three pages.

Important: Don't use staples, paperclips, tape, or other fasteners. Doing so will delay processing.

1. Payment by check or money order, if any. **Don't use a voucher.**
2. Form(s) W-2 and 1099 showing Oregon tax withheld.
3. Form OR-40.
4. Schedule OR-A.
5. Schedule OR-ASC.
6. Schedule OR-ADD-DEP.
7. Schedule OR-DONATE.
8. Schedule OR-529.
9. Schedule OR-PTE-FY.
10. Form OR-10.
11. Schedule OR-WFHDC.
12. Other Oregon schedules required to be included with your return.
13. If you're an RDP filing separately for Oregon, your RDP's Oregon return.
14. Your federal return(s) and schedules.

Note: If you're making an estimated tax payment for 2020 by check or money order, send the payment in a **separate envelope** with a completed Form OR-40-V. **Don't** include your 2020 payment or voucher with your 2019 return.

Avoid processing delays

Type or clearly print your name, SSN, date of birth, complete mailing address, and daytime phone number on your return.

Include all pages of your Oregon return.

Double-check your figures and other numbers, including your SSN. Errors will delay processing. Common mistakes are:

- Math errors.
- A wrong amount claimed for the federal tax liability subtraction.
- Using the wrong line or column on the tax tables.
- Using the wrong tax chart.

If you have tax to pay, review the instructions for line 42.

Verify your account information if you're requesting a refund by direct deposit.

Sign your return. Both spouses must sign a joint return.

Include legible copies of all W-2 and 1099 forms showing Oregon income tax withheld. Place them on top of your return along with any payment by check, cashier's check, or money order.

Include a copy of your federal return (front and back) with your Oregon return. **Include** federal Schedules 1 through 3 (if applicable), but **don't include** other federal schedules unless otherwise instructed. Place it behind all Oregon forms and schedules.

Payment by check, cashier's check, or money order should be placed on top of your return. Don't mail cash. **Don't use a voucher.**

Don't use staples, paper clips, tape, or other fasteners.

Mail your return in a stamped envelope. Use a business-size (4 × 9½ inches) or larger envelope with adequate postage. Don't use a smaller envelope—it delays processing.

Tax return mailing addresses

Mail refund returns or no-tax-due returns to:

REFUND
PO Box 14700
Salem OR 97309-0930

Mail tax-to-pay returns to:

Oregon Department of Revenue
PO Box 14555
Salem OR 97309-0940

2019 Tax Tables for Form OR-40

S Use column S if you are:

- Single.
- Married filing separately.

J Use column J if you are:

- Married filing jointly.
- Head of household.
- Widow(er) with dependent child.

If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:		
At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J	
		Your tax is:				Your tax is:				Your tax is:				Your tax is:		
\$ 0		\$ 4,000				\$ 9,000				\$ 14,000						
				4,000 – 4,100	213	203			9,000 – 9,100	566	492			14,000 – 14,100	1,016	842
				4,100 – 4,200	220	208			9,100 – 9,200	575	499			14,100 – 14,200	1,025	849
				4,200 – 4,300	227	213			9,200 – 9,300	584	506			14,200 – 14,300	1,034	856
				4,300 – 4,400	234	218			9,300 – 9,400	593	513			14,300 – 14,400	1,043	863
				4,400 – 4,500	241	223			9,400 – 9,500	602	520			14,400 – 14,500	1,052	870
				4,500 – 4,600	248	228			9,500 – 9,600	611	527			14,500 – 14,600	1,061	877
				4,600 – 4,700	255	233			9,600 – 9,700	620	534			14,600 – 14,700	1,070	884
				4,700 – 4,800	262	238			9,700 – 9,800	629	541			14,700 – 14,800	1,079	891
0 – 20	20	0	0	4,800 – 4,900	269	243			9,800 – 9,900	638	548			14,800 – 14,900	1,088	898
20 – 50	50	2	2	4,900 – 5,000	276	248			9,900 – 10,000	647	555			14,900 – 15,000	1,097	905
\$ 50		\$ 5,000				\$ 10,000				\$ 15,000						
50 – 100	100	4	4	5,000 – 5,100	283	253			10,000 – 10,100	656	562			15,000 – 15,100	1,106	912
100 – 200	200	8	8	5,100 – 5,200	290	258			10,100 – 10,200	665	569			15,100 – 15,200	1,115	919
200 – 300	300	13	13	5,200 – 5,300	297	263			10,200 – 10,300	674	576			15,200 – 15,300	1,124	926
300 – 400	400	18	18	5,300 – 5,400	304	268			10,300 – 10,400	683	583			15,300 – 15,400	1,133	933
400 – 500	500	23	23	5,400 – 5,500	311	273			10,400 – 10,500	692	590			15,400 – 15,500	1,142	940
500 – 600	600	28	28	5,500 – 5,600	318	278			10,500 – 10,600	701	597			15,500 – 15,600	1,151	947
600 – 700	700	33	33	5,600 – 5,700	325	283			10,600 – 10,700	710	604			15,600 – 15,700	1,160	954
700 – 800	800	38	38	5,700 – 5,800	332	288			10,700 – 10,800	719	611			15,700 – 15,800	1,169	961
800 – 900	900	43	43	5,800 – 5,900	339	293			10,800 – 10,900	728	618			15,800 – 15,900	1,178	968
900 – 1,000	1,000	48	48	5,900 – 6,000	346	298			10,900 – 11,000	737	625			15,900 – 16,000	1,187	975
\$ 1,000		\$ 6,000				\$ 11,000				\$ 16,000						
1,000 – 1,100	1,100	53	53	6,000 – 6,100	353	303			11,000 – 11,100	746	632			16,000 – 16,100	1,196	982
1,100 – 1,200	1,200	58	58	6,100 – 6,200	360	308			11,100 – 11,200	755	639			16,100 – 16,200	1,205	989
1,200 – 1,300	1,300	63	63	6,200 – 6,300	367	313			11,200 – 11,300	764	646			16,200 – 16,300	1,214	996
1,300 – 1,400	1,400	68	68	6,300 – 6,400	374	318			11,300 – 11,400	773	653			16,300 – 16,400	1,223	1,003
1,400 – 1,500	1,500	73	73	6,400 – 6,500	381	323			11,400 – 11,500	782	660			16,400 – 16,500	1,232	1,010
1,500 – 1,600	1,600	78	78	6,500 – 6,600	388	328			11,500 – 11,600	791	667			16,500 – 16,600	1,241	1,017
1,600 – 1,700	1,700	83	83	6,600 – 6,700	395	333			11,600 – 11,700	800	674			16,600 – 16,700	1,250	1,024
1,700 – 1,800	1,800	88	88	6,700 – 6,800	402	338			11,700 – 11,800	809	681			16,700 – 16,800	1,259	1,031
1,800 – 1,900	1,900	93	93	6,800 – 6,900	409	343			11,800 – 11,900	818	688			16,800 – 16,900	1,268	1,038
1,900 – 2,000	2,000	98	98	6,900 – 7,000	416	348			11,900 – 12,000	827	695			16,900 – 17,000	1,277	1,045
\$ 2,000		\$ 7,000				\$ 12,000				\$ 17,000						
2,000 – 2,100	2,100	103	103	7,000 – 7,100	423	353			12,000 – 12,100	836	702			17,000 – 17,100	1,286	1,052
2,100 – 2,200	2,200	108	108	7,100 – 7,200	430	359			12,100 – 12,200	845	709			17,100 – 17,200	1,295	1,059
2,200 – 2,300	2,300	113	113	7,200 – 7,300	437	366			12,200 – 12,300	854	716			17,200 – 17,300	1,304	1,066
2,300 – 2,400	2,400	118	118	7,300 – 7,400	444	373			12,300 – 12,400	863	723			17,300 – 17,400	1,313	1,073
2,400 – 2,500	2,500	123	123	7,400 – 7,500	451	380			12,400 – 12,500	872	730			17,400 – 17,500	1,322	1,080
2,500 – 2,600	2,600	128	128	7,500 – 7,600	458	387			12,500 – 12,600	881	737			17,500 – 17,600	1,331	1,087
2,600 – 2,700	2,700	133	133	7,600 – 7,700	465	394			12,600 – 12,700	890	744			17,600 – 17,700	1,340	1,094
2,700 – 2,800	2,800	138	138	7,700 – 7,800	472	401			12,700 – 12,800	899	751			17,700 – 17,800	1,349	1,101
2,800 – 2,900	2,900	143	143	7,800 – 7,900	479	408			12,800 – 12,900	908	758			17,800 – 17,900	1,358	1,109
2,900 – 3,000	3,000	148	148	7,900 – 8,000	486	415			12,900 – 13,000	917	765			17,900 – 18,000	1,367	1,118
\$ 3,000		\$ 8,000				\$ 13,000				\$ 18,000						
3,000 – 3,100	3,100	153	153	8,000 – 8,100	493	422			13,000 – 13,100	926	772			18,000 – 18,100	1,376	1,127
3,100 – 3,200	3,200	158	158	8,100 – 8,200	500	429			13,100 – 13,200	935	779			18,100 – 18,200	1,385	1,136
3,200 – 3,300	3,300	163	163	8,200 – 8,300	507	436			13,200 – 13,300	944	786			18,200 – 18,300	1,394	1,145
3,300 – 3,400	3,400	168	168	8,300 – 8,400	514	443			13,300 – 13,400	953	793			18,300 – 18,400	1,403	1,154
3,400 – 3,500	3,500	173	173	8,400 – 8,500	521	450			13,400 – 13,500	962	800			18,400 – 18,500	1,412	1,163
3,500 – 3,600	3,600	178	178	8,500 – 8,600	528	457			13,500 – 13,600	971	807			18,500 – 18,600	1,421	1,172
3,600 – 3,700	3,700	185	183	8,600 – 8,700	535	464			13,600 – 13,700	980	814			18,600 – 18,700	1,430	1,181
3,700 – 3,800	3,800	192	188	8,700 – 8,800	542	471			13,700 – 13,800	989	821			18,700 – 18,800	1,439	1,190
3,800 – 3,900	3,900	199	193	8,800 – 8,900	549	478			13,800 – 13,900	998	828			18,800 – 18,900	1,448	1,199
3,900 – 4,000	4,000	206	198	8,900 – 9,000	557	485			13,900 – 14,000	1,007	835			18,900 – 19,000	1,457	1,208

2019 Tax Tables for Form OR-40

S Use column S if you are:

- Single.
- Married filing separately.

J Use column J if you are:

- Married filing jointly.
- Head of household.
- Widow(er) with dependent child.

If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:									
At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J								
		Your tax is:				Your tax is:				Your tax is:				Your tax is:									
\$ 19,000				\$ 24,000				\$ 29,000				\$ 34,000											
19,000 – 19,100	1,466	1,217	24,000 – 24,100	1,916	1,667	29,000 – 29,100	2,366	2,117	34,000 – 34,100	2,816	2,567	19,100 – 19,200	1,475	1,226	24,100 – 24,200	1,925	1,676	29,100 – 29,200	2,375	2,126	34,100 – 34,200	2,825	2,576
19,200 – 19,300	1,484	1,235	24,200 – 24,300	1,934	1,685	29,200 – 29,300	2,384	2,135	34,200 – 34,300	2,834	2,585	19,300 – 19,400	1,493	1,244	24,300 – 24,400	1,943	1,694	29,300 – 29,400	2,393	2,144	34,300 – 34,400	2,843	2,594
19,400 – 19,500	1,502	1,253	24,400 – 24,500	1,952	1,703	29,400 – 29,500	2,402	2,153	34,400 – 34,500	2,852	2,603	19,500 – 19,600	1,511	1,262	24,500 – 24,600	1,961	1,712	29,500 – 29,600	2,411	2,162	34,500 – 34,600	2,861	2,612
19,600 – 19,700	1,520	1,271	24,600 – 24,700	1,970	1,721	29,600 – 29,700	2,420	2,171	34,600 – 34,700	2,870	2,621	19,700 – 19,800	1,529	1,280	24,700 – 24,800	1,979	1,730	29,700 – 29,800	2,429	2,180	34,700 – 34,800	2,879	2,630
19,800 – 19,900	1,538	1,289	24,800 – 24,900	1,988	1,739	29,800 – 29,900	2,438	2,189	34,800 – 34,900	2,888	2,639	19,900 – 20,000	1,547	1,298	24,900 – 25,000	1,997	1,748	29,900 – 30,000	2,447	2,198	34,900 – 35,000	2,897	2,648
\$ 20,000				\$ 25,000				\$ 30,000				\$ 35,000											
20,000 – 20,100	1,556	1,307	25,000 – 25,100	2,006	1,757	30,000 – 30,100	2,456	2,207	35,000 – 35,100	2,906	2,657	20,100 – 20,200	1,565	1,316	25,100 – 25,200	2,015	1,766	30,100 – 30,200	2,465	2,216	35,100 – 35,200	2,915	2,666
20,200 – 20,300	1,574	1,325	25,200 – 25,300	2,024	1,775	30,200 – 30,300	2,474	2,225	35,200 – 35,300	2,924	2,675	20,300 – 20,400	1,583	1,334	25,300 – 25,400	2,033	1,784	30,300 – 30,400	2,483	2,234	35,300 – 35,400	2,933	2,684
20,400 – 20,500	1,592	1,343	25,400 – 25,500	2,042	1,793	30,400 – 30,500	2,492	2,243	35,400 – 35,500	2,942	2,693	20,500 – 20,600	1,601	1,352	25,500 – 25,600	2,051	1,802	30,500 – 30,600	2,501	2,252	35,500 – 35,600	2,951	2,702
20,600 – 20,700	1,610	1,361	25,600 – 25,700	2,060	1,811	30,600 – 30,700	2,510	2,261	35,600 – 35,700	2,960	2,711	20,700 – 20,800	1,619	1,370	25,700 – 25,800	2,069	1,820	30,700 – 30,800	2,519	2,270	35,700 – 35,800	2,969	2,720
20,800 – 20,900	1,628	1,379	25,800 – 25,900	2,078	1,829	30,800 – 30,900	2,528	2,279	35,800 – 35,900	2,978	2,729	20,900 – 21,000	1,637	1,388	25,900 – 26,000	2,087	1,838	30,900 – 31,000	2,537	2,288	35,900 – 36,000	2,987	2,738
\$ 21,000				\$ 26,000				\$ 31,000				\$ 36,000											
21,000 – 21,100	1,646	1,397	26,000 – 26,100	2,096	1,847	31,000 – 31,100	2,546	2,297	36,000 – 36,100	2,996	2,747	21,100 – 21,200	1,655	1,406	26,100 – 26,200	2,105	1,856	31,100 – 31,200	2,555	2,306	36,100 – 36,200	3,005	2,756
21,200 – 21,300	1,664	1,415	26,200 – 26,300	2,114	1,865	31,200 – 31,300	2,564	2,315	36,200 – 36,300	3,014	2,765	21,300 – 21,400	1,673	1,424	26,300 – 26,400	2,123	1,874	31,300 – 31,400	2,573	2,324	36,300 – 36,400	3,023	2,774
21,400 – 21,500	1,682	1,433	26,400 – 26,500	2,132	1,883	31,400 – 31,500	2,582	2,333	36,400 – 36,500	3,032	2,783	21,500 – 21,600	1,691	1,442	26,500 – 26,600	2,141	1,892	31,500 – 31,600	2,591	2,342	36,500 – 36,600	3,041	2,792
21,600 – 21,700	1,700	1,451	26,600 – 26,700	2,150	1,901	31,600 – 31,700	2,600	2,351	36,600 – 36,700	3,050	2,801	21,700 – 21,800	1,709	1,460	26,700 – 26,800	2,159	1,910	31,700 – 31,800	2,609	2,360	36,700 – 36,800	3,059	2,810
21,800 – 21,900	1,718	1,469	26,800 – 26,900	2,168	1,919	31,800 – 31,900	2,618	2,369	36,800 – 36,900	3,068	2,819	21,900 – 22,000	1,727	1,478	26,900 – 27,000	2,177	1,928	31,900 – 32,000	2,627	2,378	36,900 – 37,000	3,077	2,828
\$ 22,000				\$ 27,000				\$ 32,000				\$ 37,000											
22,000 – 22,100	1,736	1,487	27,000 – 27,100	2,186	1,937	32,000 – 32,100	2,636	2,387	37,000 – 37,100	3,086	2,837	22,100 – 22,200	1,745	1,496	27,100 – 27,200	2,195	1,946	32,100 – 32,200	2,645	2,396	37,100 – 37,200	3,095	2,846
22,200 – 22,300	1,754	1,505	27,200 – 27,300	2,204	1,955	32,200 – 32,300	2,654	2,405	37,200 – 37,300	3,104	2,855	22,300 – 22,400	1,763	1,514	27,300 – 27,400	2,213	1,964	32,300 – 32,400	2,663	2,414	37,300 – 37,400	3,113	2,864
22,400 – 22,500	1,772	1,523	27,400 – 27,500	2,222	1,973	32,400 – 32,500	2,672	2,423	37,400 – 37,500	3,122	2,873	22,500 – 22,600	1,781	1,532	27,500 – 27,600	2,231	1,982	32,500 – 32,600	2,681	2,432	37,500 – 37,600	3,131	2,882
22,600 – 22,700	1,790	1,541	27,600 – 27,700	2,240	1,991	32,600 – 32,700	2,690	2,441	37,600 – 37,700	3,140	2,891	22,700 – 22,800	1,799	1,550	27,700 – 27,800	2,249	2,000	32,700 – 32,800	2,699	2,450	37,700 – 37,800	3,149	2,900
22,800 – 22,900	1,808	1,559	27,800 – 27,900	2,258	2,009	32,800 – 32,900	2,708	2,459	37,800 – 37,900	3,158	2,909	22,900 – 23,000	1,817	1,568	27,900 – 28,000	2,267	2,018	32,900 – 33,000	2,717	2,468	37,900 – 38,000	3,167	2,918
\$ 23,000				\$ 28,000				\$ 33,000				\$ 38,000											
23,000 – 23,100	1,826	1,577	28,000 – 28,100	2,276	2,027	33,000 – 33,100	2,726	2,477	38,000 – 38,100	3,176	2,927	23,100 – 23,200	1,835	1,586	28,100 – 28,200	2,285	2,036	33,100 – 33,200	2,735	2,486	38,100 – 38,200	3,185	2,936
23,200 – 23,300	1,844	1,595	28,200 – 28,300	2,294	2,045	33,200 – 33,300	2,744	2,495	38,200 – 38,300	3,194	2,945	23,300 – 23,400	1,853	1,604	28,300 – 28,400	2,303	2,054	33,300 – 33,400	2,753	2,504	38,300 – 38,400	3,203	2,954
23,400 – 23,500	1,862	1,613	28,400 – 28,500	2,312	2,063	33,400 – 33,500	2,762	2,513	38,400 – 38,500	3,212	2,963	23,500 – 23,600	1,871	1,622	28,500 – 28,600	2,321	2,072	33,500 – 33,600	2,771	2,522	38,500 – 38,600	3,221	2,972
23,600 – 23,700	1,880	1,631	28,600 – 28,700	2,330	2,081	33,600 – 33,700	2,780	2,531	38,600 – 38,700	3,230	2,981	23,700 – 23,800	1,889	1,640	28,700 – 28,800	2,339	2,090	33,700 – 33,800	2,789	2,540	38,700 – 38,800	3,239	2,990
23,800 – 23,900	1,898	1,649	28,800 – 28,900	2,348	2,099	33,800 – 33,900	2,798	2,549	38,800 – 38,900	3,248	2,999	23,900 – 24,000	1,907	1,658	28,900 – 29,000	2,357	2,108	33,900 – 34,000	2,807	2,558	38,900 – 39,000	3,257	3,008

2019 Tax Tables for Form OR-40

S Use column S if you are:

- Single.
- Married filing separately.

J Use column J if you are:

- Married filing jointly.
- Head of household.
- Widow(er) with dependent child.

If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:		If income from Form OR-40, line 19 is:		And you use column:									
At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J								
		Your tax is:				Your tax is:				Your tax is:				Your tax is:									
\$ 39,000				\$ 42,000				\$ 45,000				\$ 48,000											
39,000 – 39,100	3,266	3,017	42,000 – 42,100	3,536	3,287	45,000 – 45,100	3,806	3,557	48,000 – 48,100	4,076	3,827	39,100 – 39,200	3,275	3,026	42,100 – 42,200	3,545	3,296	45,100 – 45,200	3,815	3,566	48,100 – 48,200	4,085	3,836
39,200 – 39,300	3,284	3,035	42,200 – 42,300	3,554	3,305	45,200 – 45,300	3,824	3,575	48,200 – 48,300	4,094	3,845	39,300 – 39,400	3,293	3,044	42,300 – 42,400	3,563	3,314	45,300 – 45,400	3,833	3,584	48,300 – 48,400	4,103	3,854
39,400 – 39,500	3,302	3,053	42,400 – 42,500	3,572	3,323	45,400 – 45,500	3,842	3,593	48,400 – 48,500	4,112	3,863	39,500 – 39,600	3,311	3,062	42,500 – 42,600	3,581	3,332	45,500 – 45,600	3,851	3,602	48,500 – 48,600	4,121	3,872
39,600 – 39,700	3,320	3,071	42,600 – 42,700	3,590	3,341	45,600 – 45,700	3,860	3,611	48,600 – 48,700	4,130	3,881	39,700 – 39,800	3,329	3,080	42,700 – 42,800	3,599	3,350	45,700 – 45,800	3,869	3,620	48,700 – 48,800	4,139	3,890
39,800 – 39,900	3,338	3,089	42,800 – 42,900	3,608	3,359	45,800 – 45,900	3,878	3,629	48,800 – 48,900	4,148	3,899	39,900 – 40,000	3,347	3,098	42,900 – 43,000	3,617	3,368	45,900 – 46,000	3,887	3,638	48,900 – 49,000	4,157	3,908
\$ 40,000				\$ 43,000				\$ 46,000				\$ 49,000											
40,000 – 40,100	3,356	3,107	43,000 – 43,100	3,626	3,377	46,000 – 46,100	3,896	3,647	49,000 – 49,100	4,166	3,917	40,100 – 40,200	3,365	3,116	43,100 – 43,200	3,635	3,386	46,100 – 46,200	3,905	3,656	49,100 – 49,200	4,175	3,926
40,200 – 40,300	3,374	3,125	43,200 – 43,300	3,644	3,395	46,200 – 46,300	3,914	3,665	49,200 – 49,300	4,184	3,935	40,300 – 40,400	3,383	3,134	43,300 – 43,400	3,653	3,404	46,300 – 46,400	3,923	3,674	49,300 – 49,400	4,193	3,944
40,400 – 40,500	3,392	3,143	43,400 – 43,500	3,662	3,413	46,400 – 46,500	3,932	3,683	49,400 – 49,500	4,202	3,953	40,500 – 40,600	3,401	3,152	43,500 – 43,600	3,671	3,422	46,500 – 46,600	3,941	3,692	49,500 – 49,600	4,211	3,962
40,600 – 40,700	3,410	3,161	43,600 – 43,700	3,680	3,431	46,600 – 46,700	3,950	3,701	49,600 – 49,700	4,220	3,971	40,700 – 40,800	3,419	3,170	43,700 – 43,800	3,689	3,440	46,700 – 46,800	3,959	3,710	49,700 – 49,800	4,229	3,980
40,800 – 40,900	3,428	3,179	43,800 – 43,900	3,698	3,449	46,800 – 46,900	3,968	3,719	49,800 – 49,900	4,238	3,989	40,900 – 41,000	3,437	3,188	43,900 – 44,000	3,707	3,458	46,900 – 47,000	3,977	3,728	49,900 – 50,000	4,247	3,998
\$ 41,000				\$ 44,000				\$ 47,000															
41,000 – 41,100	3,446	3,197	44,000 – 44,100	3,716	3,467	47,000 – 47,100	3,986	3,737	41,100 – 41,200	3,455	3,206	44,100 – 44,200	3,725	3,476	47,100 – 47,200	3,995	3,746						
41,200 – 41,300	3,464	3,215	44,200 – 44,300	3,734	3,485	47,200 – 47,300	4,004	3,755	41,300 – 41,400	3,473	3,224	44,300 – 44,400	3,743	3,494	47,300 – 47,400	4,013	3,764						
41,400 – 41,500	3,482	3,233	44,400 – 44,500	3,752	3,503	47,400 – 47,500	4,022	3,773	41,500 – 41,600	3,491	3,242	44,500 – 44,600	3,761	3,512	47,500 – 47,600	4,031	3,782						
41,600 – 41,700	3,500	3,251	44,600 – 44,700	3,770	3,521	47,600 – 47,700	4,040	3,791	41,700 – 41,800	3,509	3,260	44,700 – 44,800	3,779	3,530	47,700 – 47,800	4,049	3,800						
41,800 – 41,900	3,518	3,269	44,800 – 44,900	3,788	3,539	47,800 – 47,900	4,058	3,809	41,900 – 42,000	3,527	3,278	44,900 – 45,000	3,797	3,548	47,900 – 48,000	4,067	3,818						

2019 Tax rate charts

Chart S: For persons filing single or married/RDP filing separately—

If your taxable income is \$50,000 or more but not over \$125,000 your tax is \$4,251 plus 9% of excess over \$50,000

If your taxable income is over \$125,000 your tax is \$11,001 plus 9.9% of excess over \$125,000

Chart J: For persons filing jointly, head of household, or qualifying widow(er) with dependent child—

If your taxable income is \$50,000 or more but not over \$250,000 your tax is \$4,002 plus 9% of excess over \$50,000

If your taxable income is over \$250,000 your tax is \$22,002 plus 9.9% of excess over \$250,000

2019 Form OR-40

Page 1 of 4, 150-101-040
(Rev. 09-19-19 ver. 01)

Oregon Department of Revenue



Office use only	

Oregon Individual Income Tax Return for Full-year Residents

Submit original form—do not submit photocopy

Fiscal year ending: / /	Space for 2-D barcode—do not write in box below
<input type="checkbox"/> Amended return. If amending for an NOL, tax year the NOL was generated: <input type="text"/> <input type="checkbox"/> Calculated using "as if" federal return. <input type="checkbox"/> Short-year tax election. <input type="checkbox"/> Federal disaster relief. <input type="checkbox"/> Extension filed. <input type="checkbox"/> Federal Form 8886. <input type="checkbox"/> Form OR-24.	

First name	Initial	Last name	<input type="checkbox"/> Deceased	Social Security no. (SSN)	<input type="checkbox"/> First time using this SSN (see instructions)	<input type="checkbox"/> Applied for ITIN
Spouse's first name	Initial	Spouse's last name	<input type="checkbox"/> Deceased	Spouse's SSN	<input type="checkbox"/> First time using this SSN (see instructions)	<input type="checkbox"/> Applied for ITIN
Current mailing address				Date of birth (mm/dd/yyyy)	Spouse's date of birth	
City	State	ZIP code	Country	Phone () -		

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

- Single.
- Married filing jointly.
- Married filing separately (enter spouse's information **above**).
- Head of household (with qualifying dependent).
- Qualifying widow(er) with dependent child.

Exemptions

6a. Credits for yourself: Regular Severely disabled 6a. **Total**

Check box if someone else can claim you as a dependent.

6b. Credits for spouse: Regular Severely disabled 6b.

Check box if someone else can claim your spouse as a dependent.

Dependents. List your dependents in order from youngest to oldest. If more than four, check this box and include Schedule OR-ADD-DEP with your return.

First name	Last name	Code*	Dependent's SSN	Dependent's date of birth (mm/dd/yyyy)	Check if child with qualifying disability
			- -	/ /	<input type="checkbox"/>
			- -	/ /	<input type="checkbox"/>
			- -	/ /	<input type="checkbox"/>
			- -	/ /	<input type="checkbox"/>

*Dependent relationship code (see instructions).

6c. Total number of dependents	6c.	<input type="text"/>
6d. Total number of dependent children with a qualifying disability (see instructions)	6d.	<input type="text"/>
6e. Total exemptions. Add 6a through 6d.	Total. 6e.	<input type="text"/>

2019 Form OR-40



Name SSN

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

Taxable income

Table with 3 columns: Line number, Description, Amount. Lines 7-9.

Subtractions

Table with 3 columns: Line number, Description, Amount. Lines 10-15.

Deductions

Table with 3 columns: Line number, Description, Amount. Lines 16-17.

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

Table with 3 columns: Line number, Description, Amount. Lines 18-19.

Oregon tax

Table with 3 columns: Line number, Description, Amount. Lines 20-22.

Standard and carryforward credits

Table with 3 columns: Line number, Description, Amount. Lines 23-29.

2019 Form OR-40

Page 3 of 4, 150-101-040
(Rev. 09-19-19 ver. 01)

Oregon Department of Revenue



00461901030000

Name _____ SSN _____

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

Payments and refundable credits

Table with 3 columns: Line number, Description, Amount. Includes lines 30-36 for Oregon income tax withheld, tax refund, estimated tax payments, earned income credit, kicker, and total refundable credits.

Tax to pay or refund

Table with 3 columns: Line number, Description, Amount. Includes lines 37-40 for overpayment of tax, net tax, penalty and interest, and interest on underpayment.

Exception number from Form OR-10, line 1: 40a. [] Check box if you annualized: 40b. []

Table with 3 columns: Line number, Description, Amount. Includes lines 41-49 for total penalty and interest due, net tax including penalty and interest, overpayment less penalty and interest, estimated tax, charitable checkoff donations, political party checkoff, Oregon 529 college savings plan deposits, total, and net refund.

Direct deposit

50. 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

Routing number: []

Account number: []

Kicker donation

51. Kicker donation. If you elect to donate your kicker to the State School Fund, check this box: 51a. []

Complete the kicker worksheet, located in the instructions, and enter the amount here.

This election is irrevocable 51b. [] .00

2019 Form OR-40



00461901040000

Page 4 of 4, 150-101-040
(Rev. 09-19-19 ver. 01)

Oregon Department of Revenue

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 is true, correct, and complete.

Your signature	Date		
X	/ /		
Spouse's signature (if filing jointly, both must sign)	Date		
X	/ /		
Signature of preparer other than taxpayer	Preparer phone	Preparer license number, if professionally prepared	
X	() -		
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, 1040-NR, or 1040-NR-EZ. **Without this information, we may adjust your return.**

Make your payment (if you have an amount due on line 42)

- **Online payments:** Visit our website at www.oregon.gov/dor.
- **Mailing your payment:** Make your check or money order payable to the **Oregon Department of Revenue**. Write **"2019 Oregon Form OR-40"** and the last four digits of your SSN or ITIN on your check or money order. Include your payment with this return. **Don't** use the Form OR-40-V payment voucher unless you're sending us a separate payment.

Send in your return

- **Non-2-D barcode.** If the 2-D barcode area on the front of this return 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 2-D barcode area on the front of this return 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.

Amended statement. Complete this section only if you're amending your 2019 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.

2019 Schedule OR-ASC

Page 1 of 1, 150-101-063
(Rev. 10-31-19 ver. 01)

Oregon Department of Revenue



Office use only

Oregon Adjustments for Form OR-40 Filers

Submit original form—do not submit photocopy.

First name	Initial	Last name	Social Security number (SSN) — —
Spouse's first name	Initial	Spouse's last name	Spouse's SSN — —

Use Schedule OR-ASC to claim any of the following that aren't included on Form OR-40:

- Additions.
- Subtractions.
- Standard credits.
- Carryforward credits.
- Refundable credits.

Identify the code you're claiming and enter the information requested in the corresponding section. Enter the total from each section on the line indicated for Form OR-40.

For more information, refer to the instructions or Publication OR-17.

Section 1: Additions (codes 103–165)

Code	Amount
1a.	.00
1b.	.00
1c.	.00
1d.	.00
1e.	.00
1f.	.00
1g.	.00
1h.	.00
1i.	.00
1j.	.00
	.00

Enter total on Form OR-40, line 8

Section 2: Subtractions (codes 300–361)

Code	Amount
2a.	.00
2b.	.00
2c.	.00
2d.	.00
2e.	.00
2f.	.00
2g.	.00
2h.	.00
2i.	.00
2j.	.00
	.00

Enter total on Form OR-40, line 13

Section 3: Standard credits (codes 802–815)

Code	Amount	State abbreviation (if claiming code 802 or 815)	
3a.	.00	3c.	
3b.	.00	3d.	
3c.	.00	3e.	
3d.	.00	3f.	
3e.	.00	3g.	
3f.	.00	3h.	
3g.	.00	3i.	
3h.	.00	3j.	
3i.	.00	3k.	
3j.	.00	3l.	
3k.	.00	3m.	
3l.	.00		
3m.	.00		
	.00		

Enter total on Form OR-40, line 25

Section 4: Carryforward credits (codes 835–871)

Code	Amount from prior year	Amount awarded this year	Total used this year
4a.	.00	4c.	.00
4b.	.00	4d.	.00
4c.	.00	4e.	.00
4d.	.00	4f.	.00
4e.	.00	4g.	.00
4f.	.00	4h.	.00
4g.	.00	4i.	.00
4h.	.00	4j.	.00
4i.	.00	4k.	.00
4j.	.00	4l.	.00
4k.	.00	4m.	.00
4l.	.00	4n.	.00
4m.	.00	4o.	.00
4n.	.00	4p.	.00
4o.	.00	4q.	.00
4p.	.00	4r.	.00
4q.	.00		.00
			.00

Enter total on Form OR-40, line 28

Section 5: Refundable credits (codes 890–895)

Code	Amount
5a.	.00
5b.	.00
5c.	.00
5d.	.00
5e.	.00
5f.	.00
	.00

Enter total on Form OR-40, line 35

— You must include this schedule with your Oregon income tax return —



New information

Subtractions

- **Special Oregon medical subtraction.** You or your spouse must have turned age 65 by the end of the tax year to qualify for the subtraction. **Note:** Due to the extended decrease in the medical expense deduction floor in Public Law 116-94, the example on page 4 was updated on December 31, 2019.
- **Oregon college or MFS 529 savings plan and ABLE account limits.** Contribution limits have increased to \$4,865 for taxpayers filing joint returns and \$2,435 for all others. **Contributions must have been made by the end of tax year 2019 to qualify for this subtraction.** For more information, see Publication OR-17.
- **First-time home buyer subtraction.** If you're saving to purchase your first home, you can use a tax-favored account. Contributions and accounts earnings can be claimed as a subtraction. Limitations apply; see "First-time home buyer savings account" in Publication OR-17.
- **Updated December 2019: Tuition and fees.** Congress extended the deduction for qualified tuition and fees for tax year 2019 when it passed Public Law 116-94. You can find information about the related Oregon subtraction on page 2.

General instructions

In general. Use the schedule that matches the return form you're filing:

- Form OR-40 filers: Use Schedule OR-ASC.
- Form OR-40-N and Form OR-40-P filers: Use Schedule OR-ASC-NP.

Include the schedule when you file your return.

Note for Schedule OR-ASC-NP filers: Just as it is on your nonresident or part-year return, the federal column is where you enter amounts that would be reported on your Oregon return if you were a full-year resident. The Oregon column is for reporting amounts for the part of the year when you were a resident or had income from Oregon sources when you were a nonresident.

Not enough room? Use extra copies of the schedule if you need more space, and enter only the total(s) on your return. **Include any extra copies of the schedule when you file your return.**

Round all cents to the nearest dollar. For example, \$99.49 becomes \$99, and \$99.50 becomes \$100.

Codes. Every item entered on the schedule must be identified with a numerical code. A list of these can be found in Publication OR-CODES, included with these instructions. If you're using the same code for several amounts (other than code 802 or 815, for income taxes paid to other states), total the amounts and enter the **code only once**.

Section instructions

Follow the instructions below for completing each section of the schedule. Explanations are provided for some items that are commonly claimed by many taxpayers. For more details about these or other items, refer to Publication OR-17. **Note:** The instructions for the **Adjustments** and **Modifications** sections don't apply to Schedule OR-ASC filers.

Adjustments (codes 002–005)

Schedule OR-ASC-NP filers only: Section 1

Adjustments claimed on your federal return reduce your federal taxable income. For detailed information, see "Adjustments" in Publication OR-17.

- Step 1: Enter adjustments you claimed on your federal return that aren't listed on Form OR-40-N or Form OR-40-P. Enter the code, the federal amount, and the Oregon amount for each adjustment. Use each code only once.
- Step 2: Enter the totals for the federal and Oregon columns on Form OR-40-N or Form OR-40-P, lines 27F and 27S.

Additions (codes 103–165)

Additions are items the federal government doesn't tax but Oregon does. For detailed information, see "Additions" in Publication OR-17.

- Step 1: **Schedule OR-ASC:** Enter the code and the amount of each addition in Section 1.
Schedule OR-ASC-NP: Enter the code, the federal amount, and the Oregon amount for each addition in Section 2. The federal and Oregon amounts may be different.

Use each code only once.

- Step 2: Enter these total(s) on Form OR-40, line 8; Form OR-40-N or Form OR-40-P, lines 30F and 30S.

Subtractions (codes 300–361)

Subtractions are items the federal government taxes but Oregon doesn't. Some commonly claimed subtractions are explained below. **Note:** You can only subtract amounts that are included in your Oregon income. Amounts that aren't included in your Oregon income can't be subtracted. For detailed information, see "Subtractions" in Publication OR-17.

Step 1: Schedule OR-ASC: Enter the code and the amount of each subtraction in Section 2.

Schedule OR-ASC-NP: Enter the code, the federal amount, and the Oregon amount for each subtraction that isn't listed on the return in Section 3. The federal and Oregon amounts may be different, but the amount in the Oregon column can't be more than the amount in the federal column.

Use each code only once.

Step 2: Enter the total(s) on Form OR-40, line 13; Form OR-40-N or Form OR-40-P, lines 33F and 33S.

Federal pension income [code 307]. You may be able to subtract some or all of your federal pension included in 2019 federal income. This includes retirement benefits paid to the retiree or their beneficiary. It does not include disability payments if you have not reached the minimum retirement age. The subtraction amount is based on the number of months of federal service or points earned before and after October 1, 1991:

- **If all your months of federal service or points were before October 1, 1991,** subtract 100 percent of the taxable amount of federal pension income you reported on your federal return.
- **If you have no months of service or points before October 1, 1991,** you cannot subtract any federal pension income.
- **If your service or points occurred both before and after October 1, 1991,** subtract a percentage of the taxable federal pension income you reported on your federal return. To determine your percentage, divide your months of service or points earned before October 1, 1991, by your total months of service or points earned. Round to three places (example: $0.4576 = 45.8$ percent). Once you determine your percentage, it will remain the same year to year.

For more than one pension, figure the percentage and subtraction amount separately for each pension. Add the separate amounts together to be reported on one line of Schedule OR-ASC or Schedule OR-ASC-NP.

Schedule OR-ASC-NP filers: Use the following worksheet to determine your subtraction amount for each column.

Federal column

1. Federal pension included in the federal column, Form OR-40-N or Form OR-40-P, line 16F. 1. _____

2. Divide months of service or points earned before October 1, 1991, by total months of service or points earned. Round to three decimal places. 2. _____
3. Line 1 times line 2. Round to the nearest dollar and enter here and in the federal column of Section 3. 3. _____

Oregon column

4. Federal pension included in the Oregon column, Form OR-40-N or Form OR-40-P, line 16S. 4. _____
5. Your percentage from line 2. 5. _____
6. Multiply line 4 by line 5. Enter here and in the Oregon column of Section 3. 6. _____

Federal education credits (tuition and fees deduction) [code 308].

If you're claiming the American Opportunity or Lifetime Learning credit on your federal return, you may qualify for this subtraction. If you weren't allowed a federal tuition and fees deduction because you're claiming the federal credit, you may claim an Oregon subtraction for the amount you would have been allowed on your federal return. You can claim your expenses, up to the federal limit (\$4,000 or \$2,000, depending on your income), unless:

- Your filing status is married filing separately;
- Another person can claim you as a dependent on their return;
- Your federal modified adjusted gross income is more than \$80,000 (\$160,000 if your filing status is married filing jointly); or
- You're claiming a deduction for these expenses on your federal return.

Schedule OR-ASC-NP filers:

Federal column. Enter the amount of the tuition and fees deduction you would have claimed on your federal return if you hadn't claimed the federal credit. The maximum deduction you can claim is \$4,000 or \$2,000, depending on your income.

Oregon column. For the part of the year you were a non-resident, calculate your subtraction using the following formula:

$$\frac{\text{Oregon source income while a nonresident}}{\text{Total income while a nonresident}} \times \frac{\text{Qualified tuition and fees paid while a nonresident}}{\text{Total income while a nonresident}} = \text{Nonresident deduction}$$

Add the amount of qualified education expenses you paid while an Oregon resident. Enter the smaller of this amount or the amount entered in the federal column.

Interest and dividends on U.S. bonds and notes [code 315].

Subtract interest and dividends from qualifying U.S. bonds reported on your federal return, such as interest from U.S. Series EE and I Bonds. See this topic under “Subtractions” in Publication OR-17 for a complete list of qualifying bonds and notes.

Schedule OR-ASC-NP filers:

Federal column. Enter qualifying interest or dividends that you reported on line 8F or 9F of the federal column on your return.

Oregon column. Enter qualifying interest or dividends that you reported on line 8S or 9S of the Oregon column of your return.

Oregon income tax refund [code 325 , Schedule OR-ASC-NP filers only]. This subtraction is for Oregon state income tax refunds only. Do not include other local, county, or other states’ tax refunds.

Schedule OR-ASC filers: This subtraction is reported on line 12 of Form OR-40, not on this schedule.

Schedule OR-ASC-NP filers:

Federal column. Enter your Oregon state income tax refund only if you included it on line 10F of the federal column on your return.

Oregon column. Enter your Oregon state income tax refund only if you included it on line 10S of the Oregon column on your return.

Special Oregon medical subtraction [code 351]. You may qualify for the special Oregon medical subtraction if:

- You or your spouse turned age 65 by the end of the tax year;
- Your federal adjusted gross income (AGI) isn’t more than \$200,000 (\$100,000 if your filing status is single or married filing separately); and
- You or your spouse have qualifying medical or dental expenses.

Medical or dental expenses qualify if they can be included in itemized deductions. See IRS Publication 502 to see which expenses qualify.

You can’t subtract expenses:

- For anyone under age 65;
- For dependents, regardless of their age; or
- That are deducted elsewhere on your return.

If you qualify, use the **Special Oregon medical subtraction worksheet** and the limits in Table 1 to determine the amount of your subtraction.

Shared expenses. Did you have medical expenses or dental expenses for more than one person? If so, you must determine which expenses belong to each qualifying taxpayer. Start by totaling all expenses for each qualifying taxpayer. If you have expenses that are for more than one person, such as insurance premiums, split the expense by the most reasonable method. For example, two qualifying taxpayers filing jointly who paid \$4,000 in insurance premiums during the year could split the expenses in half, or \$2,000 each. For more information and examples, see “Special Oregon medical” under “Subtractions” in Publication OR-17.

Special Oregon medical subtraction worksheet instructions

For worksheet lines 1 through 7, complete column (A) for yourself first, then complete column (B) for your spouse.

Line 1: Medical and dental expenses for each taxpayer— Enter each person’s qualifying medical and dental expenses that you’re claiming as itemized deductions on Schedule OR-A. Enter your expenses in column (A) and your spouse’s expenses in column (B). If you’re not including medical expenses in your Oregon itemized deductions or you’re claiming the standard deduction on your Oregon return, skip lines 2–4, enter the amount from line 1 on line 5, and go to line 6.

Line 2: Total medical and dental expenses— Enter the total medical and dental expenses you’re claiming as an itemized deduction (Schedule OR-A, line 1).

Line 3: Line 1 divided by line 2. Round to three decimal places. For example, 0.7308 is rounded to 0.731.

Line 4: Enter the lesser of the amount on line 2, above, or the amount on line 3 of your Schedule OR-A.

Line 5: Multiply line 3 times line 4 and round to whole dollars. (For example: \$101.49 is rounded to \$101.)

Line 6: Enter the maximum allowable medical subtraction for your filing status and federal AGI from Table 1. Don’t enter more than \$1,800 in each column.

Line 7: Enter the smaller of line 5 or line 6.

Line 8: Combine the amounts from line 7, columns (A) and (B). This is your special Oregon medical subtraction. Enter this amount in section 2 of Schedule OR-ASC or in both the federal and Oregon columns on Schedule OR-ASC-NP, Section 3.

Special Oregon medical subtraction worksheet

	Column (A) You	Column (B) Spouse
1. Medical and dental expenses for each qualifying taxpayer.	1. _____	1. _____
2. Total medical and dental expenses claimed (Schedule OR-A, line 1).	2. _____	2. _____
3. Line 1 divided by line 2. Round to three decimal places.	3. _____	3. _____
4. Enter the smaller of line 2, above, or Schedule OR-A, line 3.	4. _____	4. _____
5. Line 3 times line 4. Round to the nearest dollar.	5. _____	5. _____
6. Maximum allowable medical subtraction from Table 1.	6. _____	6. _____
7. Enter the smaller of line 5 or line 6.	7. _____	7. _____
8. Combine the amounts from line 7, columns (A) and (B). This is your special Oregon medical subtraction.	8. _____	_____

Table 1. Special Oregon medical subtraction—maximum amount

If your filing status is:	And your federal adjusted gross income from Form OR-40, line 7 or Form OR-40-N or OR-40-P, line 29F is:		Then your maximum allowable medical subtraction per qualifying-taxpayer is:
	At least—	But less than—	
Married filing jointly; or Head of household; or Qualifying widow(er)	-0-	\$50,000	\$1,800
	\$50,000	\$100,000	\$1,400
	\$100,000	\$200,001	\$1,000
	\$200,001 or more		-0-
Single; or Married filing separately	-0-	\$25,000	\$1,800
	\$25,000	\$50,000	\$1,400
	\$50,000	\$100,001	\$1,000
	\$100,001 or more		-0-

Example 1. Jerry and Claudia were ages 66 and 65 on December 31, 2019. They are filing a joint nonresident return with a federal AGI of \$55,000 and Oregon source income of

\$40,000. They are itemizing deductions for Oregon. In 2019, they paid \$5,700 in medical expenses that they claimed on Schedule OR-A. Of that, \$3,500 was for Jerry’s expenses, \$1,000 for Claudia’s expenses, and \$1,200 for Claudia’s mother, whom they claim as a dependent. Both Jerry’s and Claudia’s expenses qualify for the special Oregon medical subtraction. Since Claudia’s mother is a dependent, her expenses don’t qualify for the subtraction. Jerry and Claudia determine their subtraction as follows.

Special Oregon medical subtraction worksheet

	Column (A) Jerry	Column (B) Claudia
1. Medical and dental expenses for each qualifying taxpayer.	1. <u>\$3,500</u>	1. <u>\$1,000</u>
2. Total medical and dental expenses claimed (Schedule OR-A, line 1).	2. <u>\$5,700</u>	2. <u>\$5,700</u>
3. Line 1 divided by line 2. Round to three decimal places.	3. <u>0.614</u>	3. <u>0.175</u>
4. Enter the smaller of line 2, above, or Schedule OR-A, line 3.	4. <u>\$4,125</u>	4. <u>\$4,125</u>
5. Line 3 times line 4. Round to the nearest dollar.	5. <u>\$2,533</u>	5. <u>\$722</u>
6. Maximum allowable medical subtraction from Table 1.	6. <u>\$1,400</u>	6. <u>\$1,400</u>
7. Enter the smaller of line 5 or line 6.	7. <u>\$1,400</u>	7. <u>\$722</u>
8. Combine the amounts from line 7, columns (A) and (B). This is your special Oregon medical subtraction.	8. <u>\$2,122</u>	

Modifications (codes 600–652)

Schedule OR-ASC-NP filers only: Section 4

Modifications are items that further adjust your Oregon taxable income. For detailed information, see “Additions,” “Subtractions,” or “Other items” in Publication OR-17.

Step 1: Enter the code and the amount of any modifications that aren’t listed on the return. **Use each code only once.** Use a minus sign if the modification is negative.

Step 2: Enter the total on Form OR-40-N or Form OR-40-P, line 41.

Standard credits (codes 802–815)

Schedule OR-ASC: Section 3

Schedule OR-ASC-NP: Section 5

Standard credits are nonrefundable credits that can only be claimed on the current year's tax return. Credit amounts that aren't used in the current tax year are lost. If you're also claiming carryforward or refundable credits, use your standard credits first. For detailed information, see "Standard credits" in Publication OR-17.

Schedule OR-ASC-NP filers: Some Oregon credits must be multiplied by your Oregon percentage. These prorated credits are signified by "PR" on Publication OR-CODES. To prorate a credit, multiply the credit amount by your Oregon percentage on line 35 of Form OR-40-N or Form OR-40-P before you enter it on Schedule OR-ASC-NP.

Step 1: Enter the code and the amount for each credit you're claiming with a code between 802–815. If you're using code 802 or 815 to claim credits for taxes paid to more than one other state on income that was also taxed by Oregon, enter each credit on a separate line. **Except for codes 802 and 815, use each code only once.**

Step 2: If you're claiming a credit for income taxes paid to another state, enter that state's two-letter postal abbreviation in the corresponding box. If you aren't claiming this credit, leave this box blank.

Step 3: Enter the total standard credit amount on Form OR-40, line 25; Form OR-40-N, line 50; or Form OR-40-P, line 49.

Carryforward credits (codes 835–871)

Schedule OR-ASC: Section 4

Schedule OR-ASC-NP: Section 6

Carryforward credits are nonrefundable credits for which any unused portion in the current tax year may be carried forward to the next tax year. The number of years that a credit can be carried forward varies according to the carryforward rules of that credit.

When we process your return, we'll apply your credits against your tax in the order in which they're listed on the schedule. If you're claiming more than one type of carryforward credit and the total you can use is more than your tax liability for the year, enter your credits in the order in which they expire. Start with credits that expire earlier, followed by credits that expire later. **List all credits you have available even if you can't use them this year.** See Example 4.

For detailed information, see "Carryforward credits" in Publication OR-17.

For each credit with a code between 835 and 871, you'll enter three amounts:

- **Amount from prior year:** This is the amount, if any, that was available in a prior year but wasn't used because it was more than your tax liability. See Example 3.
- **Amount awarded this year:** The amount awarded is the amount of credit that is available for you to claim for the first time in 2019. For some credits, the full amount is awarded all at once (see Example 2), but for others, only a portion is awarded each year for a number of years (see Example 5). Report only the amount of the credit that is awarded for this year.
Note for Schedule OR-ASC-NP filers: Some credits must be prorated using your Oregon percentage for the year they're awarded. Prorated credits are signified by "PR" in Publication OR-CODES. To prorate a credit, multiply this year's Oregon percentage (line 35 of Form OR-40-N or Form OR-40-P) times the amount of the credit that's available for the first time this year. Enter the result on Schedule OR-ASC-NP as the amount awarded this year.
- **Total used this year:** The amount carried forward from a prior year plus the amount awarded this year, up to your 2019 tax liability, is your total amount of credit used this year. **Note:** The total of all carryforward credits used can't be more than your 2019 tax liability. If the total is more than your tax liability, you'll need to reduce the amount of one or more credits that you're using. See Example 6. **Note:** If an annual limit applies to the amount of a credit that can be used in one year, the total used for that credit can't exceed the limit, even if the credit amount you can use is less than your tax liability for the year.

Step 1: Enter the carryforward codes in the order that you would like to claim each credit. Combine amounts if you're claiming more than one amount per credit code. **Use each code only once.**

Step 2: In the "Amount from prior year" column, enter the total amount of the credit that was available but couldn't be used in a prior year and was carried forward to tax year 2019. If no amount of the credit was carried forward to 2019, enter -0-. Don't enter amounts used in 2018; only enter unused amounts.

Step 3: In the "Amount awarded this year" column, enter the credit amount that is available for you to use for the first time in 2019. **Schedule OR-ASC-NP filers:** Follow the instructions above if a credit must be prorated.

Step 4: In the "Total used this year" column, enter the credit amount you're using this year. This amount can't be more than the combined total of the "Amount from prior year" and the "Amount awarded this year" for that credit. If 2019 isn't the last year for a carryforward to be claimed, any excess credit not used this year may be carried forward to tax year 2020.

Step 5: Add up the carryforward credits you're using this year. Enter the total on Form OR-40, line 28; Form OR-40-N, line 53; or Form OR-40-P, line 52. The total of all carryforward credits can't be more than your tax on Form OR-40, line 27; Form OR-40-N, line 52; or Form OR-40-P, line 51. If your carryforward credits total more than your tax, reduce one or more of the carryforward credits you're using this year.

Example 2. In 2019, Neil and David received a \$25,000 credit for contributing to the Child Care Fund. For 2019, their tax reported on Form OR-40-P, line 51 is \$16,500. This credit is not multiplied by the Oregon percentage. Here's how they enter their credit information on Schedule OR-ASC-NP:

Code	Amount from prior year	Amount awarded this year	Total used this year
841	\$0.00	\$25,000.00	\$16,500.00
	.00	.00	.00
	.00	.00	.00

Neil and David will carry forward \$8,500 (\$25,000–\$16,500) to tax year 2020.

Example 3. Use the same facts as Example 2, except that Neil and David also contributed to the Child Care Fund in 2018. Their 2018 credit was \$10,000. They were able to use \$3,000 and carried forward \$7,000 to 2019. Here's how they enter the information for the 2018 and 2019 credits on the same line:

Code	Amount from prior year	Amount awarded this year	Total used this year
841	\$7,000.00	\$25,000.00	\$16,500.00
	.00	.00	.00
	.00	.00	.00

When we process their return, we'll apply \$7,000 carried forward from 2018 to their tax first, and they'll carry forward \$15,500 [(\$7,000+\$25,000)–\$16,500] of their 2019 credit to tax year 2020.

Example 4. Valerie and Tony received a \$6,000 credit for contributing to a university venture development fund after moving to Oregon in 2019. This credit must be prorated using their Oregon percentage. Their 2019 Oregon percentage reported on Form OR-40-P, line 35 is 70 percent, so their amount awarded this year is \$4,200 (\$6,000 × 0.70). Their 2019 tax on Form OR-40-P, line 51 is \$0. Here's how they enter their credit information:

Code	Amount from prior year	Amount awarded this year	Total used this year
864	\$0.00	\$4,200.00	\$0.00
	.00	.00	.00
	.00	.00	.00

They enter the credit information even though they can't use it this year, and carry forward \$4,200 to tax year 2020.

Example 5. Senait installed a solar heating system for her backyard swimming pool in 2017. She was awarded a \$6,000 residential energy tax credit. The provisions of this credit limited the amount that can be used each year to \$1,500, plus any amount carried forward from the previous year. Senait was "awarded" \$1,500 for tax years 2017, 2018, 2019, and 2020. In 2017, Senait used \$500 of the credit and carried \$1,000 forward to 2018. In 2018, she used \$900 of the amount carried forward from 2017, and didn't use any of the amount awarded for 2018. She carried forward a total of \$1,600 (\$100 from 2017 plus \$1,500 from 2018) to the 2019 tax year.

Senait was also awarded a \$500 credit for making a donation to the Oregon IDA Initiative Fund in 2019.

The tax on Senait's 2019 Form OR-40, line 27, is \$3,400. Here's how she enters her credit information on Schedule OR-ASC:

Code	Amount from prior year	Amount awarded this year	Total used this year
861	\$1,600.00	\$1,500.00	\$3,100.00
852	\$0.00	\$500.00	\$300.00
	.00	.00	.00

Because Senait's tax is \$3,400, she is able to use the entire \$1,600 residential energy credit carried forward plus the \$1,500 available this year. She also uses \$300 of the \$500 credit for her donation to the Oregon IDA Initiative Fund, and carries the remaining \$200 forward to tax year 2020.

Example 6. Chad and Jolene have \$3,200 of unused child and dependent care credit originally awarded in 2015 that they've carried forward to 2019. They qualified for a \$4,000 residential energy credit in 2017, with \$1,500 awarded for 2017, \$1,500 awarded for 2018, and the remaining \$1,000 awarded for 2019.

Both types of credits may be carried forward for five years after the year they were first awarded. The child and dependent care credit carryforward expires in 2020. Any residential energy credit carryforwards expire in 2022, 2023, and 2024, respectively. In 2017, Chad and Jolene used \$400 of the \$1,500 residential energy credit awarded that year, with \$1,100 carried forward to 2018. In 2018, they used another \$700 of their 2017 credit, with the remaining \$400 carried forward to 2019 along with the \$1,500 awarded for 2018.

Chad and Jolene moved out of Oregon in 2019, and are filing Form OR-40-P. Their 2019 Oregon percentage on line 35 of their return is 80 percent, and their tax on line 51 is \$4,500.

Because it expires soonest, Chad and Jolene use all \$3,200 of their child and dependent care credit carryforward first. After that, they'll use \$1,300 of their residential energy credit. Their prior-year amount is \$1,900 (\$400 from 2017 plus \$1,500 from 2018). The \$400 carried forward from 2017 will be used first, followed by \$900 carried forward from 2018. Here's how they enter their information on Schedule OR-ASC-NP:

Code	Amount from prior year	Amount awarded this year	Total used this year
840	\$3,200.00	\$0.00	\$3,200.00
861	\$1,900.00	\$1,500.00	\$1,300.00
	.00	.00	.00

The remaining \$600 (\$1,500 – \$900) of the residential energy credit awarded for 2018 will be carried forward, to be used no later than tax year 2023. The \$1,000 credit awarded for 2019 must be prorated using their 2019 Oregon percentage. They’ll carry \$800 (\$1,000 x 0.80) of their 2019 credit forward, to be used no later than tax year 2024.

Refundable credits (codes 890–895)

Schedule OR-ASC: Section 5

Schedule OR-ASC-NP: Section 7

Like standard credits, refundable credits can be claimed only on the current year’s tax return, but any amount that is more than your tax will be refunded to you. For detailed information about other refundable credits, see “Refundable credits” in Publication OR-17.

Note for Schedule OR-ASC-NP filers: Some Oregon credits must be multiplied by your Oregon percentage. Prorated credits are signified by “PR” in Publication OR-CODES. To prorate your credit, multiply the credit amount by your Oregon percentage. This is the amount you can claim on your Oregon return.

Step 1: For credits with a code between 890-895, enter the code and the amount you’re claiming. **Use each code only once.** **Note for Schedule OR-ASC-NP filers:** For prorated credits, first multiply the credit amount by your Oregon percentage (Form OR-40-N or Form OR-40-P, line 35) , then enter the prorated amount on Schedule OR-ASC-NP, section 7.

Step 2: Add up all of the refundable credits reported on the schedule. Enter the total on Form OR-40, line 35; Form OR-40-N, line 61; or Form OR-40-P, line 60.



Publication OR-CODES

**Numeric Codes for Oregon
Adjustments, Additions, Subtractions, Modifications, and Credits**

Effective for tax year 2019

Numeric codes are required when you are claiming or reporting an adjustment, addition, subtraction, modification, or credit on Schedule OR-ASC or OR-ASC-NP. If you have multiple items that use the same code, other than a credit for income taxes paid to another state, add them together and enter the total as a single item. Include Schedule OR-ASC or OR-ASC-NP when you file your return. (**Note:** For page numbers, see the item’s listing in the Publication OR-17 Index.)

Adjustments—Schedule OR-ASC-NP, Section 1 only.	OR-40	OR-40-N	OR-40-P	Code
Certain business expenses of reservists, performing artists, and fee-basis government officials—Form 1040, Schedule 1, Line 24		X	X	002
Health savings account deduction—Form 1040, Schedule 1, Line 25		X	X	003
Penalty on early withdrawal of savings—Form 1040, Schedule 1, Line 30		X	X	004
Write-in adjustments on Form 1040, Schedule 1, Line 36, or Form 1040NR, Line 34		X	X	005

Additions—Schedule OR-ASC, Section 1 or OR-ASC-NP, Section 2.	OR-40	OR-40-N	OR-40-P	Code
Claim of right income repayments	X	X	X	103
Disposition of inherited Oregon farmland or forestland	X	X	X	106
Federal election on interest and dividends of a minor child	X	X	X	107
Federal income tax refunds	X			109
Net operating loss—non-Oregon source	X	X	X	116
Oregon College & MFS 529 Savings Plan nonqualified withdrawal	X	X	X	117
Oregon deferral of reinvested capital gain	X	X	X	118
Partnership and S corporation modifications for Oregon	X	X	X	119
Business credit—unused	X	X	X	122
Federal subsidies for employer prescription drug plans	X	X	X	123
Federal law disconnect	X	X	X	131
Accumulation distribution from certain domestic trusts	X	X	X	132
Fiduciary adjustment from Oregon estates and trusts	X	X	X	133
Gambling losses claimed as an itemized deduction	X			134
Individual development account nonqualified withdrawal	X	X	X	137
Oregon IDA Initiative Fund donation credit add back	X			138
Lump-sum distribution from a qualified retirement plan	X	X	X	139
Passive foreign investment company income	X	X	X	140
Child Care Fund contributions	X			142
Oregon Production Investment Fund contributions	X			144
University Venture Development Fund contributions	X			146
Income taxes paid to another state by a pass-through entity	X	X	X	148
Basis of business assets transferred to Oregon	X	X	X	150
Depletion in excess of property basis	X	X	X	151
Depreciation difference for Oregon	X	X	X	152
Federal depreciation disconnect	X	X	X	153
Gain or loss on sale of depreciable property with different basis for Oregon	X	X	X	154
Passive activity losses	X	X	X	155

Additions—Schedule OR-ASC, Section 1 or OR-ASC-NP, Section 2. (Continued from page 1)	OR-40	OR-40-N	OR-40-P	Code
Suspended losses	X	X	X	156
Federal estate tax on income in respect of a decedent	X			157
Interest on state and local government bonds outside of Oregon	X	X	X	158
Federal subtraction for retirement savings rollover from individual development account	X	X	X	159
Charitable donations not allowed for Oregon	X			160
Nonresident capital loss carryovers	X	X	X	161
WFHDC medical expenses	X			163
ABLE account nonqualified withdrawal	X	X	X	164
College Opportunity Grant contributions	X			165

Subtractions—Schedule OR-ASC, Section 2 or OR-ASC-NP, Section 3.	OR-40	OR-40-N	OR-40-P	Code
American Indian	X	X	X	300
Artist's charitable contribution	X			301
Construction worker and logger commuting expenses	X	X	X	303
Federal gain previously taxed by Oregon	X	X	X	306
Federal pension income	X	X	X	307
Tuition and fees	X	X	X	308
Federal income tax from a prior year	X			309
Fiduciary adjustments from Oregon estates and trusts	X	X	X	310
Foreign tax	X			311
Individual development account contributions	X	X	X	314
Interest and dividends on U.S. bonds and notes	X	X	X	315
Land donation to educational institutions	X	X	X	316
Interest from state and local government bonds	X	X	X	317
Military active duty pay	X	X	X	319
Mortgage interest credit	X			320
Net operating loss for Oregon	X	X	X	321
Oregon lottery winnings	X	X	X	322
Partnership and S corporation modifications for Oregon	X	X	X	323
Oregon College & MFS 529 Savings Plan deposit	X	X	X	324
Oregon income tax refund		X	X	325
Previously taxed employee retirement plans	X	X	X	327
Public Safety Memorial Fund award	X	X	X	329
Railroad Retirement Board benefits: tier 2, windfall/vested dual, supplemental, and railroad unemployment benefits	X	X	X	330
U.S. government interest in IRA or Keogh distributions	X	X	X	331
Scholarship awards used for housing expenses	X	X	X	333
Legislative Assembly salary and expenses	X	X	X	335
Film production labor rebate—Greenlight Oregon Labor Rebate Fund	X	X	X	336
Mobile home park capital gain	X	X	X	338
Capital Construction Fund (CCF) contributions	X	X	X	339
Federal business and health coverage credits	X	X	X	340
Income on a composite return		X	X	341
Oregon Investment Advantage	X	X	X	342
Mobile home tenant payment	X	X	X	344

Subtractions—Schedule OR-ASC, Section 2 or OR-ASC-NP, Section 3. (Continued from page 2)	OR-40	OR-40-N	OR-40-P	Code
Taxable benefits for former RDPs	X	X	X	347
Previously taxed IRA conversions	X	X	X	348
Special Oregon medical	X	X	X	351
DISC dividend payments	X	X	X	352
Depreciation difference for Oregon	X	X	X	354
Gain or loss on sale of depreciable property with different basis for Oregon	X	X	X	355
Passive activity losses	X	X	X	356
Suspended losses	X	X	X	357
Basis of business assets transferred to Oregon	x	X	X	358
Marijuana business expenses not allowed on the federal return	X	X	X	359
ABLE account deposit	X	X	X	360
First-time home buyer savings account contributions and earnings	X	X	X	361

Modifications—Schedule OR-ASC-NP, Section 4 only.	OR-40	OR-40-N	OR-40-P	Code
Artist's charitable contribution			X	600
Federal income tax refunds +		X	X	601
Federal tax from a prior year		X	X	602
Foreign tax		X	X	603
Gambling losses claimed as an itemized deduction +		X	X	604
Federal estate tax on income in respect of a decedent +		X	X	605
Federal mortgage interest credit		X	X	607
Federal business and health coverage credits		X	X	609
Child Care Fund contributions +		X	X	642
Oregon Production Investment Fund contributions +		X	X	644
University Venture Development Fund contributions +		X	X	646
Oregon IDA Initiative Fund donation credit add back +		X	X	648
Claim of right income repayment +		X	X	649
Charitable donations not allowed for Oregon +		X	X	650
WFHDC medical expenses +		X	X	651
College Opportunity Grant contributions +		X	X	652

+ Must be entered as a negative number.

Standard credits—Schedule OR-ASC, Section 3 or OR-ASC-NP, Section 5.	OR-40	OR-40-N	OR-40-P	Code
Income taxes paid to another state	X	X	X	802
Mutually-taxed gain on the sale of residential property	X	X	X	806
Oregon Cultural Trust contributions	X	PR	PR	807
Oregon Veterans' Home physicians	X	PR	PR	808
Political contributions		X	X	809
Reservation enterprise zone	X	PR	PR	810
Retirement income	X	X	X	811
Rural emergency medical technicians	X	PR	PR	812
Rural health practitioners	X	PR	PR	813
Pass-through income taxes paid to another state	X	X	X	815

Carryforward credits—Schedule OR-ASC, Section 4 or OR-ASC-NP, Section 6.	OR-40	OR-40-N	OR-40-P	Code
Agriculture workforce housing	X	PR	PR	835
Biomass production/collection carryforward	X	PR	PR	838
Business energy carryforward	X	X	X	839
Child and dependent care carryforward	X	PR	PR	840
Child Care Fund contributions	X	X	X	841
Crop donation	X	PR	PR	843
Electronic commerce zone investment	X	PR	PR	845
Employer-provided dependent care assistance carryforward	X	X	PR	846
Employer scholarship	X	PR	PR	847
Energy conservation projects	X	X	X	849
Fish screening devices	X	PR	PR	850
Oregon IDA Initiative Fund donation	X	X	X	852
Oregon Low Income Community Jobs Initiative/New Markets	X	X	X	855
Oregon Production Investment Fund contributions	X	X	X	856
Pollution control facilities carryforward	X	X	X	857
Renewable Energy Development Fund contributions carryforward	X	X	X	859
Renewable energy resource equipment manufacturing facility carryforward	X	X	X	860
Residential energy	X	PR	PR	861
Transportation projects	X	X	X	863
University Venture Development Fund contributions	X	PR	PR	864
Reforestation of underproductive forestlands	X	X	X	867
Rural technology workforce development	X	PR	PR	868
Bovine manure production/collection	X	PR	PR	869
College Opportunity Grant contributions	X	X	X	871

Carryforward credits available only to S corporation shareholders.				
Agriculture workforce housing loans (S corporation)	X	X	X	836
Alternative qualified research activities carryforward (S corporation)	X	X	X	837
Lender's credit: affordable housing (S corporation)	X	X	X	854
Lender's credit: energy conservation carryforward (S corporation)	X	X	X	848
Long-term enterprise zone facilities carryforward (S corporation)	X	X	X	853
Qualified research activities carryforward (S corporation)	X	X	X	858

Refundable credits—Schedule OR-ASC, Section 5 or OR-ASC-NP, Section 7.	OR-40	OR-40-N	OR-40-P	Code
Claim of right	X	PR	PR	890
Mobile home park closure	X	X	X	891
Working family household and dependent care (WFHDC)	X	PR	PR	895

PR indicates a credit that must be prorated.

2019 Schedule OR-529

Page 1 of 1, 150-101-068
(Rev. 10-08-19 ver. 01)

Oregon Department of Revenue



Office use only

Oregon College Savings Plan Direct Deposit for Personal Income Tax Filers

Submit original form—do not submit photocopy.

First name	Initial	Last name	Social Security number (SSN)
Spouse's first name	Initial	Spouse's last name	Spouse's SSN

Would you like to deposit all or a portion of your refund into an Oregon College Savings Plan or MFS 529 Savings Plan account? If so, follow the instructions below.

Requirements

- To make this choice, you must have an open Oregon College Savings Plan or MFS 529 Savings Plan account. See the contact information at the bottom of the page for account and portfolio options.
- Deposits must be a minimum of \$25 per account.
- If your refund is used to pay a debt you owe or the amount you elect to deposit exceeds your available refund, your deposit will be cancelled. Any remaining refund will be refunded by check or direct deposit.

Instructions

You may deposit all or a portion of your refund in up to four accounts. Complete all the fields below for each account.

- Select the account manager—Oregon College Savings Plan or MFS 529 Savings Plan;
- Enter the investment option's portfolio number—see each plan's website for portfolio numbers;
- Enter the account number—11 digits for MFS 529 Savings Plan or 13 digits for Oregon College Savings Plan;
- Enter the amount to be deposited into each account; and
- Total the amounts to be deposited.

1. Check one: 1a. Oregon College Savings Plan; or 1b. MFS 529 Savings Plan

1c. Portfolio no. 1d. Account no. 1e. Amount \$.00

2. Check one: 2a. Oregon College Savings Plan; or 2b. MFS 529 Savings Plan

2c. Portfolio no. 2d. Account no. 2e. Amount \$.00

3. Check one: 3a. Oregon College Savings Plan; or 3b. MFS 529 Savings Plan

3c. Portfolio no. 3d. Account no. 3e. Amount \$.00

4. Check one: 4a. Oregon College Savings Plan; or 4b. MFS 529 Savings Plan

4c. Portfolio no. 4d. Account no. 4e. Amount \$.00

Total. Add lines 1e–4e. Enter this amount on your return **Total \$** .00

Contact information

Oregon Savings Network
www.oregonsavingsnetwork.com
Phone: (503) 373-1903
Email: college.savings@ost.state.or.us

Oregon College Savings Plan
www.oregoncollegesavings.com
Phone: 1 (866) 772-8464

MFS 529 Savings Plan
www.mfs.com
Phone: 1 (866) 529-1637

— You must include this schedule with your Oregon income tax return to have your refund applied —

2019 Schedule OR-DONATE

Page 1 of 1, 150-101-058
(Rev. 09-26-19 ver. 01)

Oregon Department of Revenue



Office use only

Oregon Charitable Checkoff Donations

Submit original form—do not submit photocopy.

First name	Initial	Last name	Social Security number (SSN)
Spouse's first name	Initial	Spouse's last name	Spouse's SSN

Instructions: Use this form to donate some or all of your refund to the charities listed below.

If your refund is used to pay a debt you owe or the amount you elect to donate exceeds your available refund, your donation will be prorated based upon the amount of your available refund.

Organization name	Charity code number	Amount of refund donated
1. Oregon Coast Aquarium.....	4	1. .00
2. SOLVE.....	6	2. .00
3. The Nature Conservancy.....	8	3. .00
4. St. Vincent DePaul Society of Oregon.....	7	4. .00
5. Oregon Humane Society.....	10	5. .00
6. The Salvation Army.....	11	6. .00
7. Doernbecher Children's Hospital.....	9	7. .00
8. The Oregon Veterans' Homes.....	12	8. .00
9. ALS Association.....	29	9. .00
10. Planned Parenthood of Oregon.....	13	10. .00
11. Oregon Lions Sight & Hearing Foundation.....	14	11. .00
12. Shriners Hospitals for Children.....	15	12. .00
13. Special Olympics Oregon.....	16	13. .00
14. Susan G. Komen.....	17	14. .00
15. Oregon Military Assistance Program.....	24	15. .00
16. Oregon Historical Society.....	18	16. .00
17. Oregon Food Bank.....	25	17. .00
18. Albertina Kerr Kid's Crisis Care.....	26	18. .00
19. American Red Cross.....	27	19. .00
20. Cascade AIDS Project.....	28	20. .00
21. Veterans Suicide Prevention.....	23	21. .00
22. Oregon Nongame Wildlife.....	19	22. .00
23. Prevent Child Abuse.....	20	23. .00
24. Alzheimer's Disease Research.....	21	24. .00
25. Stop Domestic and Sexual Violence.....	22	25. .00
26. Habitat for Humanity.....	1	26. .00
27. Oregon Head Start Association.....	2	27. .00
28. American Diabetes Association.....	3	28. .00
29. SMART.....	5	29. .00
30. Total charitable checkoff donations. Add lines 1 through 29.....		30. <input type="text" value=".00"/>

Enter total on line 45 of Form OR-40; line 71 of Form OR-40-N; or line 70 of Form OR-40-P. This amount can't reduce your net refund below zero.

For more information about the charities listed above, visit www.oregon.gov/dor and search for "charitable checkoffs" or the name of a charity.

— You must include this schedule with your Oregon income tax return to have your refund applied —

