

2025 Schedule OR-FIA-40-N

Page 1 of 2, 150-101-161
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Oregon Department of Revenue



Office use only

Oregon Farm Income Averaging for Nonresidents

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

Tax on 2025 income without elected farm income

	Federal column	Oregon column
1. Enter your 2025 income after subtractions from Form OR-40-N, lines 34F and 34S	1a. .00	1b. .00
2. Enter your 2025 elected farm income from Oregon sources from federal Schedule J, line 2a, or from Form OR-40-N, line 18S	2a. .00	2b. .00
3. Line 1 minus line 2 in both columns	3a. .00	3b. .00
4. Recomputed Oregon percentage. Line 3b divided by line 3a (not more than 100%).....	4. . %	
5. Divide the amount shown on line 42 of your 2025 return by your Oregon percentage on line 35, then multiply the result by the recomputed Oregon percentage on line 4, above.....	5. .00	
6. Enter the amount, if any, from your 2025 return, line 43.....	6. .00	
7. Add lines 5 and 6	7. .00	
8. Taxable income without elected farm income. Line 3b minus line 7	8. .00	
9. Recomputed tax. Figure the tax on the amount on line 8 using the 2025 tax rate charts	9. .00	

One-third of 2025 elected farm income

10. Line 2b divided by three	10. .00
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Tax on base year income from Schedule OR-FIA-COMP

11. Base year 2022. Enter the recomputed 2022 tax from Computation for base year 2022 , Computation A, line 10; Computation B, line 8; or Computation C, line 4	11. .00
12. Base year 2023. Enter the recomputed 2023 tax from Computation for base year 2023 , Computation A, line 10; Computation B, line 8; or Computation C, line 4	12. .00
13. Base year 2024. Enter the recomputed 2024 tax from Computation for base year 2024 , Computation A, line 10; Computation B, line 8; or Computation C, line 4	13. .00
14. Add lines 9, 11, 12, and 13	14. .00

Computation of 2025 tax

For this section, **if you used FIA to figure your tax for any base year**, see the instructions for the amounts to enter on lines 15, 16, and 17. Otherwise, enter the tax amounts for each base year as directed.

15. 2022 tax: Enter the tax from your 2022 Form OR-40, line 20, OR-40-N, line 46, or OR-40-P, line 45	15. .00
16. 2023 tax: Enter the tax from your 2023 Form OR-40, line 20, OR-40-N, line 46, or OR-40-P, line 45	16. .00
17. 2024 tax: Enter the tax from your 2024 Form OR-40, line 20, OR-40-N, line 46, or OR-40-P, line 45	17. .00
18. Add lines 15, 16, and 17	18. .00

2025 Schedule OR-FIA-40-N



Computation of 2025 tax (continued)

19. **Tax using FIA.** Line 14 minus line 18 19.
20. **Tax without using FIA.** Using the 2025 tax rate charts, figure
the tax on the amount on line 45 of your nonresident return.
Enter the result here..... 20.
21. Is line 19 less than line 20? **If yes:** Enter the amount from line 19
here and on line 46 of your return, and check box 46a.
If no: FIA doesn't reduce your tax. Complete your return
without using FIA 21.

—Don't include this schedule with your Oregon return. Keep it with your records.—