

2025 Schedule OR-FIA-40-PPage 1 of 2, 150-101-166
(Rev. 09-03-25, ver. 01)

Oregon Department of Revenue



18462501010000

Office use only

Oregon Farm Income Averaging for Part-year Residents

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-P, 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-P, 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. Enter the amount shown on line 42 of your 2025 return..... 5.	.00	
6. Taxable income without elected farm income. Line 3a minus line 5..... 6.		.00
7. Figure the tax on the amount on line 6 using the 2025 rate charts 7.		.00
8. Recomputed tax. Line 7 multiplied by the recomputed Oregon percentage on line 4, above 8.		.00

One-third of 2025 elected farm income

9. Line 2b divided by three 9.

Tax on base year income from Schedule OR-FIA-COMP

10. 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 10.	.00
11. 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 11.	.00
12. 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 12.	.00
13. Add lines 8, 10, 11, and 12 13.	.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 14, 15, and 16. Otherwise, enter the tax amounts for each base year as directed.

14. 2022 tax: Enter the tax from your 2022 Form OR-40, line 20, OR-40-N, line 46, or OR-40-P, line 45..... 14.	.00
15. 2023 tax: Enter the tax from your 2023 Form OR-40, line 20, OR-40-N, line 46, or OR-40-P, line 45..... 15.	.00
16. 2024 tax: Enter the tax from your 2024 Form OR-40, line 20, OR-40-N, line 46, or OR-40-P, line 45..... 16.	.00
17. Add lines 14, 15, and 16 17.	.00
18. Tax using FIA. Line 13 minus line 17 18.	.00

2025 Schedule OR-FIA-40-P

Page 2 of 2, 150-101-166
(Rev. 09-03-25, ver. 01)

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Computation of 2025 tax (continued)

19. **Tax without using FIA.** Using the 2025 tax rate charts, figure the tax on the amount on line 43 of your part-year return, then multiply the tax by your Oregon percentage on line 35. Enter the result here 19.
20. Is line 18 less than line 19? **If yes:** Enter the amount from line 18 here and on lines 44 and 45 of your return, and check box 44a. **If no:** FIA doesn't reduce your tax. Complete your return without using FIA 20.

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