

2025 Schedule OR-FIA-COMPPage 1 of 3, 150-101-164
(Rev. 09-03-25, ver. 01)

Oregon Department of Revenue



18472501010000

Office use only

Oregon Farm Income Averaging Computation of Tax

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

If you used farm income averaging for any base year, see the instructions for the amount(s) to enter on line 1 for each base year computation. Otherwise, enter the line 1 amount(s) for Computation A, B, or C for each base year as directed.

Computation for base year 2022**Computation A. Complete if you filed Form OR-40-N for tax year 2022.**

	Federal column	Oregon column
1. Enter the amounts shown on your 2022 Form OR-40-N, lines 34F and 34S (if \$0 or less, see instructions)..... 1a.	00	1b. 00
2. Enter the amount from your 2025 Schedule OR-FIA-40, line 6; OR-FIA-40-N, line 10; or OR-FIA-40-P, line 9..... 2a.	00	2b. 00
3. Add lines 1 and 2 in both columns 3a.	00	3b. 00
4. Recomputed 2022 Oregon percentage. Line 3b divided by line 3a (not more than 100%)..... 4.	0 %	
5. Divide the amount shown on line 42 of your 2022 return by that year's Oregon percentage on line 35..... 5.		00
6. Line 5 multiplied by your recomputed 2022 Oregon percentage on line 4, above..... 6.		00
7. Enter the amount, if any, from your 2022 return, line 43..... 7.		00
8. Add lines 6 and 7 8.		00
9. Recomputed 2022 taxable income. Line 3b minus line 8..... 9.		00
10. Recomputed 2022 tax. Figure the tax on the amount on line 9 using the 2022 tax rate charts. Enter the result here and on Schedule OR-FIA-40, line 8; OR-FIA-40-N, line 11; or OR-FIA-40-P, line 10..... 10.		00

Computation B. Complete if you filed Form OR-40-P for tax year 2022.

	Federal column	Oregon column
1. Enter the amounts shown on your 2022 Form OR-40-P, lines 34F and 34S (if \$0 or less, see instructions) 1a.	00	1b. 00
2. Enter the amount from your 2025 Schedule OR-FIA-40, line 6; OR-FIA-40-N, line 10; or OR-FIA-40-P, line 9..... 2a.	00	2b. 00
3. Add lines 1 and 2 in both columns 3a.	00	3b. 00
4. Recomputed 2022 Oregon percentage. Line 3b divided by line 3a (not more than 100%)..... 4.	0 %	
5. Enter the amount from your 2022 return, line 42 5.	00	
6. Recomputed 2022 taxable income. Line 3a minus line 5 6.		00
7. Figure the tax on the amount on line 6 using the 2022 tax rate charts..... 7.		00
8. Recomputed 2022 tax. Line 7 multiplied by the recomputed Oregon percentage on line 4, above. Enter the result here and on Schedule OR-FIA-40, line 8; OR-FIA-40-N, line 11; or OR-FIA-40-P, line 10..... 8.		00

Computation C. Complete if you filed Form OR-40 for tax year 2022.

1. Enter the amount shown on your 2022 Form OR-40, line 19 (if \$0 or less, see instructions) 1.	00
2. Enter the amount from your 2025 Schedule OR-FIA-40, line 6; OR-FIA-40-N, line 10; or OR-FIA-40-P, line 9..... 2.	00

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Computation C. (continued)

3. **Recomputed 2022 taxable income.** Add lines 1 and 2 3.
4. **Recomputed 2022 tax.** Figure the tax on the amount on line 3 using the 2022 tax tables or rate charts. Enter the result here and on Schedule OR-FIA-40, line 8; OR-FIA-40-N, line 11; or OR-FIA-40-P, line 10 4.

Computation for base year 2023

Computation A. Complete if you filed Form OR-40-N for tax year 2023.

- | | Federal column | | Oregon column |
|--|----------------------------------|-----|----------------------------------|
| 1. Enter the amounts shown on your 2023 Form OR-40-N, lines 34F and 34S (if \$0 or less, see instructions)..... 1a. | <input type="text" value=".00"/> | 1b. | <input type="text" value=".00"/> |
| 2. Enter the amount from your 2025 Schedule OR-FIA-40, line 6; OR-FIA-40-N, line 10; or OR-FIA-40-P, line 9..... 2a. | <input type="text" value=".00"/> | 2b. | <input type="text" value=".00"/> |
| 3. Add lines 1 and 2 in both columns 3a. | <input type="text" value=".00"/> | 3b. | <input type="text" value=".00"/> |
| 4. Recomputed 2023 Oregon percentage. Line 3b divided by line 3a (not more than 100%)..... 4. | <input type="text" value="."/> % | | |
| 5. Divide the amount shown on line 42 of your 2023 return by that year's Oregon percentage on line 35..... 5. | | | <input type="text" value=".00"/> |
| 6. Line 5 multiplied by your recomputed 2023 Oregon percentage on line 4, above..... 6. | | | <input type="text" value=".00"/> |
| 7. Enter the amount, if any, from your 2023 return, line 43..... 7. | | | <input type="text" value=".00"/> |
| 8. Add lines 6 and 7 8. | | | <input type="text" value=".00"/> |
| 9. Recomputed 2023 taxable income. Line 3b minus line 8..... 9. | | | <input type="text" value=".00"/> |
| 10. Recomputed 2023 tax. Figure the tax on the amount on line 9 using the 2023 tax rate charts. Enter the result here and on Schedule OR-FIA-40, line 12; OR-FIA-40-N, line 12; or OR-FIA-40-P, line 11 10. | | | <input type="text" value=".00"/> |

Computation B. Complete if you filed Form OR-40-P for tax year 2023.

- | | Federal column | | Oregon column |
|---|----------------------------------|-----|----------------------------------|
| 1. Enter the amounts shown on your 2023 Form OR-40-P, lines 34F and 34S (if \$0 or less, see instructions)..... 1a. | <input type="text" value=".00"/> | 1b. | <input type="text" value=".00"/> |
| 2. Enter the amount from your 2025 Schedule OR-FIA-40, line 6; OR-FIA-40-N, line 10; or OR-FIA-40-P, line 9..... 2a. | <input type="text" value=".00"/> | 2b. | <input type="text" value=".00"/> |
| 3. Add lines 1 and 2 in both columns 3a. | <input type="text" value=".00"/> | 3b. | <input type="text" value=".00"/> |
| 4. Recomputed 2023 Oregon percentage. Line 3b divided by line 3a (not more than 100%)..... 4. | <input type="text" value="."/> % | | |
| 5. Enter the amount from your 2023 return, line 42 5. | <input type="text" value=".00"/> | | |
| 6. Recomputed 2023 taxable income. Line 3a minus line 5 6. | | | <input type="text" value=".00"/> |
| 7. Figure the tax on the amount on line 6 using the 2023 tax rate charts..... 7. | | | <input type="text" value=".00"/> |
| 8. Recomputed 2023 tax. Line 7 multiplied by the recomputed Oregon percentage on line 4, above. Enter the result here and on Schedule OR-FIA-40, line 12; OR-FIA-40-N, line 12; or OR-FIA-40-P, line 11 8. | | | <input type="text" value=".00"/> |

Computation C. Complete if you filed Form OR-40 for tax year 2023.

1. Enter the amount shown on your 2023 Form OR-40, line 19 (if \$0 or less, see instructions)..... 1.
2. Enter the amount from your 2025 Schedule OR-FIA-40, line 6; OR-FIA-40-N, line 10; or OR-FIA-40-P, line 9..... 2.
3. **Recomputed 2023 taxable income.** Add lines 1 and 2 3.
4. **Recomputed 2023 tax.** Figure the tax on the amount on line 3 using the 2023 tax tables or rate charts. Enter the result here and on Schedule OR-FIA-40, line 12; OR-FIA-40-N, line 12; or OR-FIA-40-P, line 11 4.

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Computation for base year 2024

Computation A. Complete if you filed Form OR-40-N for tax year 2024.

	Federal column	Oregon column
1. Enter the amounts shown on your 2024 Form OR-40-N, lines 34F and 34S (if \$0 or less, see instructions)..... 1a.	.00	1b. .00
2. Enter the amount from your 2025 Schedule OR-FIA-40, line 6; OR-FIA-40-N, line 10; or OR-FIA-40-P, line 9 2a.	.00	2b. .00
3. Add lines 1 and 2 in both columns 3a.	.00	3b. .00
4. Recomputed 2024 Oregon percentage. Line 3b divided by line 3a (not more than 100%)..... 4.	. %	
5. Divide the amount shown on line 42 of your 2024 return by that year's Oregon percentage on line 35 5.		.00
6. Line 5 multiplied by your recomputed 2024 Oregon percentage on line 4, above..... 6.		.00
7. Enter the amount, if any, from your 2024 return, line 43..... 7.		.00
8. Add lines 6 and 7 8.		.00
9. Recomputed 2024 taxable income. Line 3b minus line 8 9.		.00
10. Recomputed 2024 tax. Figure the tax on the amount on line 9 using the 2024 tax rate charts. Enter the result here and on Schedule OR-FIA-40, line 16; OR-FIA-40-N, line 13; or OR-FIA-40-P, line 12 10.		.00

Computation B. Complete if you filed Form OR-40-P for tax year 2024.

	Federal column	Oregon column
1. Enter the amounts shown on your 2024 Form OR-40-P, lines 34F and 34S (if \$0 or less, see instructions)..... 1a.	.00	1b. .00
2. Enter the amount from your 2025 Schedule OR-FIA-40, line 6; OR-FIA-40-N, line 10; or OR-FIA-40-P, line 9 2a.	.00	2b. .00
3. Add lines 1 and 2 in both columns 3a.	.00	3b. .00
4. Recomputed 2024 Oregon percentage. Line 3b divided by line 3a (not more than 100%)..... 4.	. %	
5. Enter the amount from your 2024 return, line 42 5.	.00	
6. Recomputed 2024 taxable income. Line 3a minus line 5 6.		.00
7. Figure the tax on the amount on line 6 using the 2024 tax rate charts 7.		.00
8. Recomputed 2024 tax. Line 7 multiplied by your recomputed 2024 Oregon percentage on line 4, above. Enter the result here and on Schedule OR-FIA-40, line 16; OR-FIA-40-N, line 13; or OR-FIA-40-P, line 12 8.		.00

Computation C. Complete if you filed Form OR-40 for tax year 2024.

1. Enter the amount shown on your 2024 Form OR-40, line 19 (if \$0 or less, see instructions)..... 1.	.00
2. Enter the amount from your 2025 Schedule OR-FIA-40, line 6; OR-FIA-40-N, line 10; or OR-FIA-40-P, line 9..... 2.	.00
3. Recomputed 2024 taxable income. Add lines 1 and 2 3.	.00
4. Recomputed 2024 tax. Figure the tax on the amount on line 3 using the 2024 tax tables or rate charts. Enter the result here and on Schedule OR-FIA-40, line 8; OR-FIA-40-N, line 11; or OR-FIA-40-P, line 10..... 4.	.00

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