

2025 Schedule OR-PTE-NRPage 1 of 2, 150-101-367
(Rev. 07-28-25, ver. 01)

Oregon Department of Revenue



Office use only

**Qualified Business Income Reduced
Tax Rate Schedule for Oregon Nonresidents***Submit original form—do not submit photocopy*

First name	Initial	Last name	Social Security number (SSN)
			— —
Spouse first name (if joint return)	Initial	Spouse last name	Spouse SSN
			— —

To qualify for the reduced tax rate, you must complete both sections and submit this form with your Oregon Form OR-40-N.

Section A—Qualifying business information

Complete Section A to determine if you qualify for the reduced tax rate. List each qualifying sole proprietorship (**SP**), S corporation (**SC**), or partnership (**P**) along with the business code number (or NAICS code), Oregon PTE-E tax deducted, number of qualifying employees, entity type, nonpassive income (or loss), and Section 179 expenses attributable to each qualifying business (for S corporations and partnerships only). **Only** list businesses that qualify. See instructions for more information.

1. Qualifying business name FEIN Business code no. No. of qualifying employees

Entity type: a. Nonpassive loss b. Section 179 expense c. Nonpassive income

(SP, SC, or P only) .00 .00 .00

d. Oregon PTE-E tax deducted .00

2. Qualifying business name FEIN Business code no. No. of qualifying employees

Entity type: a. Nonpassive loss b. Section 179 expense c. Nonpassive income

(SP, SC, or P only) .00 .00 .00

d. Oregon PTE-E tax deducted .00

3. Qualifying business name FEIN Business code no. No. of qualifying employees

Entity type: a. Nonpassive loss b. Section 179 expense c. Nonpassive income

(SP, SC, or P only) .00 .00 .00

d. Oregon PTE-E tax deducted .00

4. Total for each field a. Nonpassive loss total b. Section 179 expense total c. Nonpassive income total

(a), (b), (c), and (d): .00 .00 .00

d. Oregon PTE-E tax deducted .00

5. Add lines 4c and 4d 5. .00

6. Add lines 4a and 4b 6. .00

7. Line 5 minus line 6..... 7. .00

If line 7 is 0 or less, you can't use the reduced tax rate. Return to Form OR-40-N, line 46, and complete the rest of the form. If line 7 is more than 0, enter this amount on line 2b of the Tax worksheet in Section B on page 2.

—You must include this schedule with your Oregon Form OR-40-N—

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Section B—Tax worksheet

Complete each applicable line to determine your tax. See the instructions for more information.

1. Enter Oregon taxable income from Form OR-40-N, line 45..... 1a.	.00	
2. Enter the total qualifying income from Section A, line 7..... 2b.		.00
3. Line 1a minus line 2b. Don't enter less than 0..... 3a.	.00	
4. Enter the amount on lines 4a and 4b of any depreciation addition from Form OR-40-N, line 30S that is attributable to qualifying businesses..... 4a.	.00	4b. .00
5. Line 3a minus line 4a. Don't enter less than 0..... 5a.	.00	
6. Line 2b plus line 4b..... 6b.		.00
7. Enter the amount on lines 7a and 7b of any depreciation subtraction from Form OR-40-N, line 33S that is attributable to qualifying businesses..... 7a.	.00	7b. .00
8. Line 5a plus line 7a..... 8a.	.00	
9. Line 6b minus line 7b. Don't enter less than 0..... 9b.		.00
10. Tax for income on line 8a (see instructions). This is your tax on nonqualifying income. 10a.	.00	
11. Tax for income on line 9b using Tax rate chart B in the instructions. This is your tax on qualifying income 11b.		.00
12. Line 10a plus line 11b. This is your total tax with the reduced rate for qualifying income..... 12a.	.00	
13. Tax for income on line 1a (see instructions)..... 13a.	.00	
14. Enter the lesser of line 12a or line 13a..... 14a.	.00	

If line 12a is less than line 13a, enter the amount from line 14a on Form OR-40-N, line 46, and check box 46c.

If line 13a is less than line 12a, it isn't more beneficial for you to use the reduced tax rate. Enter the amount from line 14a on Form OR-40-N, line 46, and complete the rest of the return.

Note: You can't amend to revoke or make the election after your original return is filed **unless** you file an amended return on or before the original due date of **April 15, 2026**, or if filing an extension, **October 15, 2026**. If you amend after the due date for the return, including extensions, you must use the tax on line 12a of the Tax worksheet even if line 13a is less.

—You must include this schedule with your Oregon Form OR-40-N—