Oregon Department of Revenue

Oregon Individual Income Tax Return for Part-year Residents

Page 1 of 11 • Use UPPERCASE letters.	• Use blue or black ink. • P	rint actual size (100%). • Don't submit photocopies or use staples.
Fiscal year ending date (MM/DD/YYYY)		Space for 2-D barcode—do not write in box below
	Extension filed	
	Form OR-24	
Amended return.	_	
If amending for an NOL tax year (YYYY)	Form OR-243	
NOL, tax year the		
NOL was generated:	Federal Form 8379	
Calculated with "as if" federal return	Federal Form 8886	
Short-year tax election	Disaster relief	
Employment exception	Military	
From (MM/DD/YYYY)		To (MM/DD/YYYY)
Oregon resident dates:		
First name	Initia	Date of birth (MM/DD/YYYY)
Last name		
Social Security number (SSN)		
	First time using thi	is SSN (see instructions) Applied for ITIN Deceased
Spouse first name	Initia	Spouse date of birth (MM/DD/YYYY)
Spouse last name		
Spouse SSN		
	First time using thi	is SSN (see instructions) Applied for ITIN Deceased
Current address		
City		State ZIP code
Country		Phone

st name			SSN				
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ling Status (check only one box)	es to tills page.						
1. Single 2. Marr	ied filing jointly	3. Married	filing separately (ent	er spouse's i	nformation c	n page 1)	
4. Head of household (with qualify	ying dependent)	5. Qualify	ng surviving spouse				
xemptions 6a. Credits for yourself							6a.
Check boxes that apply:	Regular Se	everely disabled	Someone e	else can clair	n you as a o	dependent	
6b. Credits for your spouse							6b.
Check boxes that apply:	Regular Se	everely disabled	Someone e	else can clair	n you as a o	dependent	
	day francisco va contra	NI do a t					
Dependents. List your dependents in ord Dependent 1: First name	Initial	Dependent 1: Last r	name				
Dependent 1: Date of birth (MM/DD/YYYY)	Dependent 1: SSN		Code *	_		O	
/ / /					Dependent 1: as a qualifying		d
Dependent 2: First name	Initial	Dependent 2: Last r	name				
Dependent 2: Date of birth (MM/DD/YYYY)	Dependent 2: SSN		Code *	r	Dependent 2:	Check if child	4
					as a qualifying		4
Dependent 3: First name	Initial	Dependent 3: Last r	name				
Dependent 3: Date of birth (MM/DD/YYYY)	Dependent 3: SSN		Code *	_			
/ / /					Dependent 3: as a qualifying		d
*Dependent relationship code (see instruction	ons).						
Total combined disconding						0	
c. Total number of dependents						6C.	

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6e.	Total exemption	ons. Add lines	s 6a throu	ıgh 6d							тс	otal 6e.	
Inco				ederal co							column (S	S)	
7.	Wages, salari	es, and other	pay for w	vork from	federal For	rm 1040 or 1040-S	R, line 1z. In	clude all I	Forms W-2				
	7F.		7		7	. 0 0	7S.		7		7		0 0
8.	Interest incon	ne from Form	1040 or	1040-SR,	line 2b.								
	8F.		7		,	. 0 0	8S.		7		,		. 0 0
9.	Dividend inco	me from Forn	ท 1040 oı	r 1040-SR	, line 3b.								
	9F.		,		,	. 0 0	9S.		,		,		0 0
10.	State and loc	al income tax	refunds t	from fede	ral Schedu	le 1, line 1.							
	10F.		,		7	. 0 0	10S.		7		,		0 0
11.	Alimony recei	ved from fede	eral Sche	dule 1, line	e 2a.								
	11F.		,		7	. 0 0	11S.		,		,		0 0
12.	Business inco	ome or loss fro	om federa	al Schedu	le 1, line 3.								
	12F.		,		,	. 0 0	128.		,		7		0 0
13.	Capital gain o	or loss from Fo	orm 1040	or 1040-	SR, line 7.								
			7			0 0					1		0 0
	13F.		/		/	. 0 0	13S.		/		_ /		0 0
14.	Other gains o	r losses from	federal S	schedule 1	, line 4.								
	14F.		7		7	. 0 0	14S.		7		7		0 0

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15.	IRA distributions from For		eral column (F) 40-SR, line 4b.				Ore	gon column (S)
	15F.	7	,	0 0	15S.		,	,	. 0 0
16.	Pensions and annuities from	om Form 104	0 or 1040-SR, line 5	b.					
	16F.	,	,	0 0	16S.		,	,	. 0 0
17.	Schedule E income or los	s from federa	Schedule 1, line 5.						
	17F.	/	,	0 0	17S.		7	7	. 0 0
18.	Farm income or loss from	federal Sche	dule 1, line 6.						
	18F.	,	,	0 0	18S.		,	7	. 0 0
19.	Social Security benefits fr	om Form 104	0 or 1040-SR, line 6	6b; and unemployr	nent and c	other income	e from federa	al Schedule 1,	lines 7 and 9.
	19F.	7	,	. 0 0	19S.		7	7	. 0 0
20.	Total income. Add lines 7	through 19.							
	20F.	,	,	. 0 0	20S.		7	7	. 0 0
	ustments IRA or SEP and SIMPLE of	contributions,	from federal Sched	ule 1, lines 16 and	20.				
	21F.	,	, ,	0 0	21S.		7	7	. 0 0
22.	Education deductions from	m federal Sch	edule 1, lines 11 an	nd 21.					
	22F.	,	7	. 0 0	22S.		,	7	. 0 0

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Adj u 23.	istments (continued) Moving expenses from f		eral column (F) le 1, line 14.				Ore	gon column (S)	
	23F.	7	, ,	0 0	23S.		,	,	. 0 0
24.	Deduction for self-emplo	oyment tax froi	n federal Schedule 1, I	ine 15.					
	24F.	7	,	0 0	24S.		,	, ,	0 0
25.	Self-employed health ins	surance deduc	tion from federal Sche	dule 1, line 17.					
	25F.	/	, ,	0 0	25S.		7	7	. 0 0
26.	Alimony paid from feder	al Schedule 1,	line 19a.						
	26F.	7	,	0 0	26S.		,	,	. 0 0
27.	Total adjustments from S	Schedule OR-A	ASC-NP, line A7 for the	federal column	and line /	A8 for the Or	egon columr	٦.	
	27F.	,	,	0 0	27S.		7	,	. 0 0
28.	Total adjustments. Add I	ines 21 throug	h 27.						
	28F.	7	,	0 0	28S.		,	,	. 0 0
29.	Income after adjustment	s. Line 20 min	us line 28.						
	29F.	7	,	0 0	29S.		7	,	. 0 0
Add i 30.	itions Total additions from Sch	edule OR-ASC	C-NP, line B7 for the fed	leral column and	d line B8	for the Orego	on column.		
	30F.	,	, .	0 0	30S.		,	7	. 0 0

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Addi	itions (continued)	Federal column ((F)		Ore	gon column (S)	
31.	Income after additions. A	dd lines 29 and 30.					
	31F.	, , , , , , , , , , , , , , , , , , , ,	0 0	31S.	, ,	, ,	0 0
Subt	tractions						
32.	Social Security and tier 1	Railroad Retirement Board	benefits included on line 19	9F.			
	32F.	, , , ,	0 0				
33.	Total subtractions from S	chedule OR-ASC-NP, line C	7 for the federal column ar	nd line C	8 for the Oregon colum	n.	
			0 0				0 0
	33F.	/ / / /	0 0	33S.	/	/	0 0
34.	Income after subtractions	s. Line 31 minus lines 32 an	d 33.				
	34F.	, , , ,	. 0 0	34S.	, ,	7	0 0
35.	Oregon percentage (see	instructions; not more than	ı 100.0%)			35.	%
Dedu	uctions and modificat	ions					
							00
36.	Amount from line 34F			36.	/	/	. 0 0
37.	-	tions. Enter your Oregon ite f you are not itemizing your		37.	, ,	, ,	0 0
38.	Standard deduction. Ent	ter your standard deduction	l	38.	,	,	0 0
	You were: 38a. Standard deductions	65 or older 38b.	Blind Your spouse	was:	38c. 65 or ol	der 38d. Blind	_
	Single	Married filing jointly	Married filing separately	Qualif	ying surviving spouse	Head of Household	
	\$2,420	\$4,840	\$2,420 or \$0		\$4,840	\$3,895	
	See instructions if you are ag See instructions if you are m	ge 65 or older, blind, or if somed arried filing separately.	one can ciaim you as a depende	ent.			
39.	Enter the larger of line 37	or 38		39.	, ,	, ,	0 0
40.	2022 federal tax liability (s	see instructions)		40.	, ,	,	0 0



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Dea	uctions and modifications (continued)		0
41.	Total modifications from Schedule OR-ASC-NP, line D7	41.	U
42.	Add lines 39, 40, and 41	42.	0
43.	Taxable income. Line 36 minus line 42. If line 42 is more than line 36, enter 0 43	43.	0
	gon tax		
44.	Tax. Check the appropriate box if you're using an alternative method to calculate your tax (see instructions)	44.	0
	44a. Schedule OR-FIA-40-P 44b. Worksheet FCG 44c.	Schedule OR-PTE-PY	
45.	Oregon income tax. Line 44 multiplied by the Oregon percentage from line 35 (see instructions)	45	0
	11011 III C CC (350 11011030010)		
46.	Interest on certain installment sales	46.	0
47.	Total tax before credits. Add lines 45 and 46	47.	0
Star	ndard and carryforward credits		_
48.	Exemption credit (see instructions)	48.	0
49.	Total standard credits from Schedule OR-ASC-NP, line E16	49.	0
50.	Total standard credits. Add lines 48 and 49	50.	0
51.	Tax minus standard credits. Line 47 minus line 50. If line 50 is more than		Λ
	line 47, enter 0	51.	U
52.	Total carryforward credits used this year from Schedule OR-ASC-NP, line F9.		
	Line 52 can't be more than line 51 (see Schedule OR-ASC and OR-ASC-NP Instructions)	52.	0
			\cap
53.	Tax after standard and carryforward credits. Line 51 minus line 52 53	53.	J



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Star	ndard and carryforward credits (continued)				
54.	Total tax recaptures reported this year from Schedule OR-ASC-NP, line G5 54.		7	7	• 0 0
55.	Tax including tax recaptures. Line 53 plus line 54		7	7	. 0 0
Pay	ments and refundable credits				
56.	Oregon income tax withheld. Include a copy of your Forms W-2 and 1099 56.		7	7	. 0 0
57.	Amount applied from your prior year's tax refund		7	,	. 0 0
58.	Estimated tax payments for 2022. Include all payments you made prior to the filing date of this return, including real estate transactions. Do not include the amount you already reported on line 57		, _	, ,	0 0
59.	Tax payments from a pass-through entity		7	,	0 0
60.	Earned income credit (see instructions)		7	,	0 0
Res	erved				
62.	Total refundable credits from Schedule OR-ASC-NP, line H7		7	, ,	0 0
63.	Total payments and refundable credits. Add lines 56 through 62		7	, ,	0 0
	to pay or refund				
64.	Overpayment of tax. If line 55 is less than line 63, you overpaid. Line 63 minus line 55		7	7	. 0 0
65.	Net tax. If line 55 is more than line 63, you have tax to pay. Line 55 minus line 63		7	, ,	0 0
66	Penalty and interest for filing or paying late (see instructions)				00

Last	name	SS	SN										
					_	-[-[
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	to pay or refund (continued) Interest on underpayment of estimated tax. Include Form OR-10					,				,			0 0
	Exception number from Form OR-10, line 1: 67a. Check box if you annual	alize	ed:	671	b.								
68.	Total penalty and interest due. Add lines 66 and 67					,				,			0 0
69.	Net tax including penalty and interest. Line 65 plus line 68 This is the amount you owe. 69.					,				,			0 0
70.	Overpayment less penalty and interest. Line 64 minus line 68					,				,			0 0
71.	Estimated tax. Fill in the portion of line 70 you want applied to your open estimated tax account					,				,			0 0
72.	Charitable checkoff donations from Schedule OR-DONATE, line 30					,				,			0 0
73.	Oregon 529 college savings plan deposits from Schedule OR-529, line 5					,				,			0 0
74.	Total. Add lines 71 through 73. The total can't be more than your refund on line 70					,				,			0 0
75.	Net refund. Line 70 minus line 74 This is your net refund. 75.					,				,			0 0
	oct deposit For direct deposit of your refund, see instructions. Check the box if the final deposit d	desti	natio	on is	ou	tsid	e the	e Ur	ited	Stat	tes:]	
	Type of account: Account information:												
	Checking or Routing number Account r	numk	oer									_	
	Savings												
Res	erved												

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Last name		SSN	
Note: Reprint page 1 if you make change	es to this page.		
Sign here. Under penalty of false swearing Your signature	g, I declare that the information in	this return and any attachments	s is true, correct, and complete.
X			
Date (MM/DD/YYYY) Spouse signature			
X			
Date (MM/DD/YYYY) Signature of preparer other than taxpayer			
X			
Date (MM/DD/YYYY)	Preparer phone	Prepare	r license number
/ / /			
Preparer first name	Initial Preparer last	name	
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, or 1040-NR. We may adjust your return without it.

Pay the amount due (shown on line 69)

- Online: www.oregon.gov/dor.
- By mail: Payable to the Oregon Department of Revenue. Write "2022 Oregon Form OR-40-P" and the last four digits of your SSN or ITIN on your check or money order. If you include a payment with your return, don't include Form OR-40-V payment voucher.

Mail your return

- Non-2-D barcode. If the large 2-D barcode box on the first page of this form 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 large 2-D barcode box on the first page of this form 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.



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Last name	SSN
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Amended statement. Complete this section only if you're amending you	our 2022 return or filing with a new SSN.
If filing an amended return, use this space to explain what you're changing filing status has changed, explain why. Include all supporting forms and so anything on them.	
If filing with a new SSN, enter your former identification number.	