

2022 Schedule OR-FIA-40-N

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(Rev. 08-25-22, ver. 01)

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
			- -

Computation of 2022 taxable income

Federal column

Oregon column

1. Enter income after subtractions from your 2022 Form OR-40-N, line 34.....	1a.	.00	1b.	.00
2. Enter in both columns your 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 the federal and Oregon columns ...	3a.	.00	3b.	.00
4. Recomputed Oregon percentage. Divide line 3b by line 3a (not more than 100%)	4.	. %		
5. Multiply the allowable modifications from line 4 of the worksheet used to calculate your 2022 Form OR-40-N, line 42, by the recomputed Oregon percentage shown on line 4 above.....	5.	.00		
6. Enter your deductions and modifications not multiplied by the Oregon percentage from 2022 Form OR-40-N, line 43	6.	.00		
7. Add lines 5 and 6	7.		.00	
8. Line 3b minus line 7. Enter the result here	8.		.00	
9. Figure the tax on line 8 using the 2022 tax rate charts	9.		.00	
10. Divide line 2b by 3 and enter here	10.		.00	

Prior years' tax

11. Enter the amount from your 2022 Schedule OR-FIA-COMP, Computation for Tax Year 2019, Computation A, line 10; Computation B, line 8; or Computation C, line 4; whichever applies	11.	.00
12. Enter the amount from your 2022 Schedule OR-FIA-COMP, Computation for Tax Year 2020, Computation A, line 10; Computation B, line 8; or Computation C, line 4; whichever applies	12.	.00
13. Enter the amount from your 2022 Schedule OR-FIA-COMP, Computation for Tax Year 2021, Computation A, line 10; Computation B, line 8; or Computation C, line 4; whichever applies	13.	.00
14. Add lines 9, 11, 12, and 13	14.	.00

Computation of 2022 tax

15. 2019 tax:

If you used FIA to figure your tax for 2021, enter the amount from your 2021 Schedule OR-FIA-40, line 12; OR-FIA-40-N, line 12; or OR-FIA-40-P, line 11.

If you didn't use FIA in 2021 but did for 2020, enter the amount from 2020 Schedule OR-FIA-40, line 16; OR-FIA-40-N, line 13; or OR-FIA-40-P, line 12.

If you didn't use FIA in 2021 or 2020 but did in 2019, enter the amount from 2019 Schedule OR-FIA-40, line 4; OR-FIA-40-N, line 9; or OR-FIA-40-P, line 8.

Otherwise, enter the tax from your 2019 Form OR-40,

line 20; OR-40-N, line 46; or OR-40-P, line 45..... 15.

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16. 2020 tax:

If you used FIA to figure your tax for 2021, enter the amount from your 2021 Schedule OR-FIA-40, line 16; OR-FIA-40-N, line 13; or OR-FIA-40-P, line 12.

Oregon column

If you didn't use FIA in 2021 but did for 2020, enter the amount from 2020 Schedule OR-FIA-40, line 4; OR-FIA-40-N, line 9; or OR-FIA-40-P, line 8.

Otherwise, enter the tax from your 2020 Form OR-40, line 20; OR-40-N, line 46; or OR-40-P, line 45.....

16. .00

17. 2021 tax:

If you used FIA to figure your tax for 2021, enter the amount from your 2021 Schedule OR-FIA-40, line 4; OR-FIA-40-N, line 9; or OR-FIA-40-P, line 8.

Otherwise, enter the tax from your 2021 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

19. Line 14 minus line 18 19. .00

20. Figure the tax on the amount on your 2022 Form OR-40-N, line 45, using the 2022 tax rate charts and enter here..... 20. .00

21. Is line 19 less than line 20? **If yes:** Enter the amount from line 19 here and on Form OR-40-N, line 46, and check box 46a.

If no: Your tax isn't reduced by using FIA. Complete your Form OR-40-N without using FIA. Enter the amount from line 20 above on Form OR-40-N, line 46

21. .00

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