

# 2025 Form OR-40-P

## Oregon Individual Income Tax Return for Part-year Residents

Oregon Department of Revenue

Page 1 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Fiscal filers only: Year-end date (MM/DD/YYYY)

/  /

Extension filed

Form OR-24

Amended return.

If amending for an NOL tax year (YYYY)  
NOL, tax year the  
NOL was generated:

Form OR-243

Federal Form 8379

Calculated with "as if" federal return

Federal Form 8886

Short-year tax election

Disaster relief

Employment exception

Military

Space for 2-D barcode—do not write in box below

From (MM/DD/YYYY)

/  /

To (MM/DD/YYYY)

/  /

Oregon resident dates:

First name

Initial

Date of birth (MM/DD/YYYY)

/  /

Last name

Social Security number (SSN)

-  -

First time using this SSN (see instructions)

Applied for ITIN

Deceased

Spouse first name

Initial

Spouse date of birth (MM/DD/YYYY)

/  /

Spouse last name

Spouse SSN

-  -

First time using this SSN (see instructions)

Applied for ITIN

Deceased

Current mailing address

City

State

ZIP code

-

Country

Phone

-  -



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Last name

SSN

[Grid for last name]

[Grid for SSN]

Note: Reprint page 1 if you make changes to this page.

Filing Status (check only one box)

- 1. Single 2. Married filing jointly 3. Married filing separately (enter spouse information on page 1) 4. Head of household (with qualifying dependent) 5. Qualifying surviving spouse

Exemptions

6a. Credits for yourself .....6a.

[Input box for 6a]

Check boxes that apply: Regular Severe disability Someone else can claim you as a dependent

6b. Credits for your spouse .....6b.

[Input box for 6b]

Check boxes that apply: Regular Severe disability Someone else can claim your spouse as a dependent

Dependents

List your dependents in order from youngest to oldest. If you have more than three dependents, complete and include Schedule OR-ADD-DEP.

Dependent 1: First name Initial Dependent 1: Last name

Dependent 1: Date of birth (MM/DD/YYYY) Dependent 1: SSN Code \* Child with a qualifying disability

Dependent 2: First name Initial Dependent 2: Last name

Dependent 2: Date of birth (MM/DD/YYYY) Dependent 2: SSN Code \* Child with a qualifying disability

Dependent 3: First name Initial Dependent 3: Last name

Dependent 3: Date of birth (MM/DD/YYYY) Dependent 3: SSN Code \* Child with a qualifying disability

\*Dependent relationship code (see instructions).

6c. Total number of dependents ..... 6c.

[Input box for 6c]

6d. Total number of dependent children with a qualifying disability (see instructions) ..... 6d.

[Input box for 6d]



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6e. Total exemptions. Add lines 6a through 6d ..... Total 6e.

Grid for Total 6e

Income

Federal column (F)

Oregon column (S)

7. Wages, salaries, and other pay for work from federal Form 1040 or 1040-SR, line 1z. Include all Forms W-2.

7F. Grid for Federal column (F) wages

7S. Grid for Oregon column (S) wages

8. Interest income from Form 1040 or 1040-SR, line 2b.

8F. Grid for Federal column (F) interest

8S. Grid for Oregon column (S) interest

9. Dividend income from Form 1040 or 1040-SR, line 3b.

9F. Grid for Federal column (F) dividends

9S. Grid for Oregon column (S) dividends

10. State and local income tax refunds from federal Schedule 1, line 1.

10F. Grid for Federal column (F) tax refunds

10S. Grid for Oregon column (S) tax refunds

11. Alimony received from federal Schedule 1, line 2a.

11F. Grid for Federal column (F) alimony

11S. Grid for Oregon column (S) alimony

12. Business income or loss from federal Schedule 1, line 3.

12F. Grid for Federal column (F) business income

12S. Grid for Oregon column (S) business income

13. Capital gain or loss from Form 1040 or 1040-SR, line 7a.

13F. Grid for Federal column (F) capital gain

13S. Grid for Oregon column (S) capital gain

14. Other gains or losses from federal Schedule 1, line 4.

14F. Grid for Federal column (F) other gains

14S. Grid for Oregon column (S) other gains



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Federal column (F)

Oregon column (S)

15. IRA distributions from Form 1040 or 1040-SR, line 4b.

15F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

15S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

16. Pensions and annuities from Form 1040 or 1040-SR, line 5b.

16F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

16S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

17. Schedule E income or loss from federal Schedule 1, line 5.

17F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

17S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

18. Farm income or loss from federal Schedule 1, line 6.

18F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

18S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

19. Social Security benefits from Form 1040 or 1040-SR, line 6b; and unemployment and other income from federal Schedule 1, lines 7 and 9.

19F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

19S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

20. Total income. Add lines 7 through 19.

20F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

20S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

Adjustments

21. IRA or SEP and SIMPLE contributions, from federal Schedule 1, lines 16 and 20.

21F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

21S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

22. Education deductions from federal Schedule 1, lines 11 and 21.

22F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

22S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0



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Adjustments (continued)

Federal column (F)

Oregon column (S)

23. Moving expenses from federal Schedule 1, line 14.

23F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

23S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

24. Deduction for self-employment tax from federal Schedule 1, line 15.

24F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

24S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

25. Self-employed health insurance deduction from federal Schedule 1, line 17.

25F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

25S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

26. Alimony paid from federal Schedule 1, line 19a.

26F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

26S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

27. Total adjustments from Schedule OR-ASC-NP, line A7 for the federal column and line A8 for the Oregon column.

27F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

27S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

28. Total adjustments. Add lines 21 through 27.

28F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

28S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

29. Income after adjustments. Line 20 minus line 28.

29F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

29S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

Additions

30. Total additions from Schedule OR-ASC-NP, line B7 for the federal column and line B8 for the Oregon column.

30F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

30S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0



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Grid for SSN

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Additions (continued)

Federal column (F)

Oregon column (S)

31. Income after additions. Add lines 29 and 30.

31F. Grid for federal column

31S. Grid for Oregon column

Subtractions

32. Social Security and tier 1 Railroad Retirement Board benefits included on line 19F.

32F. Grid for federal column

33. Total subtractions from Schedule OR-ASC-NP, line C7 for the federal column and line C8 for the Oregon column.

33F. Grid for federal column

33S. Grid for Oregon column

34. Income after subtractions. Line 31 minus lines 32 and 33.

34F. Grid for federal column

34S. Grid for Oregon column

35. Oregon percentage (see instructions; not more than 100.0%) ..... 35. Grid for percentage

Deductions and modifications

36. Amount from line 34F ..... 36.

Grid for line 36

37. Oregon itemized deductions. Enter your Oregon itemized deductions from Schedule OR-A, line 23. If you are not itemizing your deductions, enter 0..... 37.

Grid for line 37

38. Standard deduction. Enter your standard deduction ..... 38.

Grid for line 38

You were: 38a. [ ] 65 or older 38b. [ ] Blind Your spouse was: 38c. [ ] 65 or older 38d. [ ] Blind

Table with 6 columns: Standard deductions, Single, Married filing jointly, Married filing separately, Qualifying surviving spouse, Head of household

See instructions if you or your spouse are age 65 or older, blind, or can be claimed as a dependent on someone else's return, or are married filing separately.

39. Enter the larger of line 37 or 38 ..... 39.

Grid for line 39

40. 2025 federal tax liability (see instructions) ..... 40.

Grid for line 40



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Last name

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Grid for SSN input (XX-XX-XXXX)

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Deductions and modifications (continued)

- 41. Total modifications from Schedule OR-ASC-NP, line D7 ..... 41. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0
42. Add lines 39, 40, and 41..... 42. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0
43. Taxable income. Line 36 minus line 42. If line 42 is more than line 36, enter 0 ..... 43. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

Oregon tax

- 44. Tax. Check the appropriate box if you're using an alternative method to calculate your tax (see instructions) ..... 44. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 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 0
46. Interest on certain installment sales ..... 46. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0
47. Total tax recaptures from Schedule OR-ASC-NP, line F5..... 47. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0
48. Total additions to tax. Line 46 plus line 47 ..... 48. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0
49. Total tax before credits. Add lines 45 and 48 ..... 49. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

Standard and carryforward credits

- 50. Exemption credit (see instructions) ..... 50. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0
51. Total standard credits from Schedule OR-ASC-NP, line G16..... 51. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0
52. Total standard credits. Add lines 50 and 51 ..... 52. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0
53. Tax minus standard credits. Line 49 minus line 52. If line 52 is more than line 49, enter 0 ..... 53. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

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Standard and carryforward credits (continued)

54. Total carryforward credits used this year (Schedule OR-ASC-NP, line H9). Line 54 can't be more than line 53 (see Schedule OR-ASC and OR-ASC-NP Instructions)... 54.

55. Tax after standard and carryforward credits. Line 53 minus line 54..... 55.

Oregon surplus (kicker)

56. Enter your kicker amount (see instructions). To donate your kicker to the State School Fund, enter 0 and see line 78..... 56.

Payments and refundable credits

57. Oregon income tax withheld. Include a copy of your Forms W-2 and 1099 ..... 57.

58. Prior-year refund applied as estimated payment ..... 58.

59. Estimated tax payments for 2025. Include all estimated payments, including any extension payment or tax withheld from real estate transactions, that you made by April 15, 2026. Do not include the amount you already reported on line 58..... 59.

60. Estimated tax payments from Schedule OR-K-1, line 20 (PTE owner payment from Form OR-19 - see instructions)..... 60.

61. Earned income credit (see instructions)..... 61.

62. Oregon Kids Credit (see instructions)..... 62.

63. Total refundable credits from Schedule OR-ASC-NP, line I7..... 63.

64. Total payments and refundable credits. Add lines 56 through 63..... 64.

Tax to pay or refund

65. Overpayment of tax. If line 55 is less than line 64, you overpaid. Line 64 minus line 55..... 65.

66. Net tax. If line 55 is more than line 64, you have tax to pay. Line 55 minus line 64..... 66.



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Tax to pay or refund (continued)

67. Penalty and interest for filing or paying late (see instructions)..... 67.

Grid for line 67 amount (XXX,XXX,XXX.00)

68. Interest on underpayment of estimated tax. Include Form OR-10..... 68.

Grid for line 68 amount (XXX,XXX,XXX.00)

Exception number from Form OR-10, line 1: 68a. [ ] Check box if you annualized: 68b. [ ]

69. Total penalty and interest due. Add lines 67 and 68 ..... 69.

Grid for line 69 amount (XXX,XXX,XXX.00)

70. Net tax including penalty and interest.

Line 66 plus line 69..... This is the amount you owe. 70.

Grid for line 70 amount (XXX,XXX,XXX.00)

71. Overpayment less penalty and interest.

Line 65 minus line 69..... This is your refund. 71.

Grid for line 71 amount (XXX,XXX,XXX.00)

72. Amount from line 71 you want to apply as a payment of your 2026\* estimated tax (\*to a later year if filing after 1/15/2027)..... 72.

Grid for line 72 amount (XXX,XXX,XXX.00)

73. Charitable checkoff donations from Schedule OR-DONATE, line 30..... 73.

Grid for line 73 amount (XXX,XXX,XXX.00)

74. Higher education savings plan deposits from Schedule OR-529, line 5..... 74.

Grid for line 74 amount (XXX,XXX,XXX.00)

75. Total. Add lines 72 through 74. The total can't be more than your refund on line 71 ..... 75.

Grid for line 75 amount (XXX,XXX,XXX.00)

76. Net refund. Line 71 minus line 75..... This is your net refund. 76.

Grid for line 76 amount (XXX,XXX,XXX.00)

Direct deposit

77. For direct deposit of your refund, see instructions. Check the box if the final deposit destination is outside the United States: [ ]

Type of account:

Input boxes for Checking or Savings

Account information:

Input boxes for Routing number and Account number



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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.

Amended statement. Complete this section only if you're amending your 2025 return or filing with a new SSN.

If filing an amended return, use this space to explain what you're changing. Include the return line numbers and the reason for each change. If your filing status has changed, explain why. Include all supporting forms and schedules when you file your amended return, even if you haven't changed anything on them.

If filing with a new SSN, enter your former identification number.

Large empty rectangular box for providing details on amended statements or former SSN.