

2018 Form OR-40-N



Office use only

Oregon Individual Income Tax Return for Nonresidents

Submit original form—do not submit photocopy

Fiscal year ending: / /

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

- Amended return. If amending for an NOL, tax year the NOL was generated:
Calculated using "as if" federal return.
Short-year tax election. Federal disaster relief.
Extension filed. Federal Form 8886.
Form OR-24. Military. Employment exception.

First name and initial, Last name, Social Security no. (SSN), Spouse's first name and initial, Spouse's last name, Spouse's SSN, Current mailing address, Date of birth (mm/dd/yyyy), Spouse's date of birth, City, State, ZIP code, Country, Phone

Filing status (check only one box)

- 1. Single.
2. Married filing jointly.
3. Married filing separately (enter spouse's information above).
4. Head of household (with qualifying dependent).
5. Qualifying widow(er) with dependent child.

Exemptions

- 6a. Credits for yourself: Regular, Severely disabled Total
6b. Credits for spouse: Regular, Severely disabled Total

Dependents. List your dependents in order from youngest to oldest. If more than four, check this box and include Schedule OR-ADD-DEP with your return.

Table with columns: First name, Last name, Code*, Dependent's SSN, Dependent's date of birth (mm/dd/yyyy), Check if child with qualifying disability

*Dependent relationship code—Please see instructions to determine the appropriate code.

6c. Total number of dependents
6d. Total number of dependent children with a qualifying disability (see instructions)
6e. Total exemptions. Add 6a through 6d. Total.

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| | |
|------|------------|
| Name | SSN - - |
|------|------------|

Income

| | | Federal column (F) | | Oregon column (S) |
|--|------|--------------------|------|-------------------|
| 7. Wages, salaries, and other pay for work from federal Form 1040, line 1. Include all Forms W-2. | 7F. | .00 | 7S. | .00 |
| 8. Interest income from federal Form 1040, line 2b. | 8F. | .00 | 8S. | .00 |
| 9. Dividend income from federal Form 1040, line 3b. | 9F. | .00 | 9S. | .00 |
| 10. State and local income tax refunds from federal Schedule 1, line 10. | 10F. | .00 | 10S. | .00 |
| 11. Alimony received from federal Schedule 1, line 11. | 11F. | .00 | 11S. | .00 |
| 12. Business income or loss from federal Schedule 1, line 12. | 12F. | .00 | 12S. | .00 |
| 13. Capital gain or loss from federal Schedule 1, line 13. | 13F. | .00 | 13S. | .00 |
| 14. Other gains or losses from federal Schedule 1, line 14. | 14F. | .00 | 14S. | .00 |
| 15. IRAs, pensions, and annuities from federal Form 1040, line 4b. | 15F. | .00 | 15S. | .00 |
| 16. Reserved. | | | | |
| 17. Schedule E income or loss from federal Schedule 1, line 17. | 17F. | .00 | 17S. | .00 |
| 18. Farm income or loss from federal Schedule 1, line 18. | 18F. | .00 | 18S. | .00 |
| 19. Social Security benefits from federal Form 1040, line 5b and unemployment and other income from federal Schedule 1, lines 19-21. | 19F. | .00 | 19S. | .00 |
| 20. Total income. Add lines 7 through 19. | 20F. | .00 | 20S. | .00 |

Adjustments

| | | | | |
|--|------|-----|------|-----|
| 21. IRA or SEP and SIMPLE contributions, federal Schedule 1, lines 28 and 32. | 21F. | .00 | 21S. | .00 |
| 22. Education deductions from federal Schedule 1, lines 23 and 33. | 22F. | .00 | 22S. | .00 |
| 23. Moving expenses from federal Schedule 1, line 26. | 23F. | .00 | 23S. | .00 |
| 24. Deduction for self-employment tax from federal Schedule 1, line 27. | 24F. | .00 | 24S. | .00 |
| 25. Self-employed health insurance deduction from federal Schedule 1, line 29. | 25F. | .00 | 25S. | .00 |
| 26. Alimony paid from federal Schedule 1, line 31a. | 26F. | .00 | 26S. | .00 |
| 27. Total adjustments from Schedule OR-ASC-NP, section 1. | 27F. | .00 | 27S. | .00 |
| 28. Total adjustments. Add lines 21 through 27. | 28F. | .00 | 28S. | .00 |
| 29. Income after adjustments. Line 20 minus line 28. | 29F. | .00 | 29S. | .00 |

Additions

| | | | | |
|--|------|-----|------|-----|
| 30. Total additions from Schedule OR-ASC-NP, section 2. | 30F. | .00 | 30S. | .00 |
| 31. Income after additions. Add lines 29 and 30. | 31F. | .00 | 31S. | .00 |

Subtractions

| | | | | |
|---|------|-----|------|-----|
| 32. Social Security and tier 1 Railroad Retirement Board benefits included on line 19F. | 32F. | .00 | | |
| 33. Total subtractions from Schedule OR-ASC-NP, section 3. | 33F. | .00 | 33S. | .00 |
| 34. Income after subtractions. Line 31 minus lines 32 and 33. | 34F. | .00 | 34S. | .00 |
| 35. Oregon percentage. Line 34S ÷ line 34F (not more than 100.0%). | 35. | . | % | |

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Name SSN

Deductions and modifications

36. Amount from line 34S. 36. .00
37. Oregon itemized deductions. 37. .00
38. Standard deduction. 38. .00
39. Enter the larger of line 37 or 38. 39. .00
40. 2018 federal tax liability. 40. .00
41. Total modifications from Schedule OR-ASC-NP, section 4. 41. .00
42. Deductions and modifications multiplied by the Oregon percentage. 42. .00
43. Charitable art donation. 43. .00
44. Total deductions and modifications. 44. .00
45. Oregon taxable income. 45. .00

Oregon tax

46. Tax. 46. .00
46a. Schedule OR-FIA-40-N 46b. Worksheet OR-FCG 46c. Schedule OR-PTE-NR
47. Interest on certain installment sales. 47. .00
48. Total tax before credits. 48. .00

Standard and carryforward credits

49. Exemption credit. 49. .00
50. Total standard credits from Schedule OR-ASC-NP, section 5. 50. .00
51. Total standard credits. 51. .00
52. Tax minus standard credits. 52. .00
53. Total carryforward credits claimed this year. 53. .00
54. Tax after standard and carryforward credits. 54. .00

Payments and refundable credits

55. Oregon income tax withheld. 55. .00
56. Amount applied from your prior year's tax refund. 56. .00
57. Estimated tax payments for 2018. 57. .00
58. Tax payments from a pass-through entity. 58. .00
59. Earned income credit. 59. .00
60. Reserved.
61. Total refundable credits from Schedule OR-ASC-NP, section 7. 61. .00
62. Total payments and refundable credits. 62. .00

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|------|-----|
| Name | SSN |
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Tax to pay or refund

| | | |
|---|-----|-----|
| 63. Overpayment of tax. If line 54 is less than line 62, you overpaid. Line 62 minus line 54..... | 63. | .00 |
| 64. Net tax. If line 54 is more than line 62, you have tax to pay. Line 54 minus line 62..... | 64. | .00 |
| 65. Penalty and interest for filing or paying late (see instructions)..... | 65. | .00 |
| 66. Interest on underpayment of estimated tax. Include Form OR-10. | 66. | .00 |

Exception number from Form OR-10, line 1: 66a. Check box if you annualized: 66b.

| | | |
|---|-----|-----|
| 67. Total penalty and interest due. Add lines 65 and 66. | 67. | .00 |
| 68. Net tax including penalty and interest. Line 64 plus line 67..... This is the amount you owe. | 68. | .00 |
| 69. Overpayment less penalty and interest. Line 63 minus line 67..... This is your refund. | 69. | .00 |
| 70. Estimated tax. Fill in the portion of line 69 you want applied to your estimated tax account..... | 70. | .00 |
| 71. Charitable checkoff donations from Schedule OR-DONATE, line 30..... | 71. | .00 |
| 72. Oregon 529 College Savings Plan deposits from Schedule OR-529 (see instructions)..... | 72. | .00 |
| 73. Total. Add lines 70 through 72. Total can't be more than your refund on line 69. | 73. | .00 |
| 74. Net refund. Line 69 minus line 73. This is your net refund. | 74. | .00 |

Direct deposit

75. For direct deposit of your refund, see instructions. Check the box if this refund will go to an account outside the United States:

Type of account: Checking or Savings

Routing number:

Account number:

Reserved.

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Oregon Department of Revenue



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| | |
|------|-----|
| Name | SSN |
|------|-----|

Sign here. Under penalty of false swearing, I declare that the information in this return is true, correct, and complete.

| | | | |
|--|----------------|-------|---|
| <input checked="" type="checkbox"/> Your signature <input type="checkbox"/> Spouse's signature (if filing jointly, both must sign) | Date | | |
| <input checked="" type="checkbox"/> Signature of preparer other than taxpayer | Preparer phone | | Preparer license number, if professionally prepared |
| <input checked="" type="checkbox"/> 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, 1040X, 1040NR, or 1040NR-EZ. **Without this information, we may adjust your return.**

Make your payment (if you have an amount due on line 68)

- **Online payments:** Visit our website at www.oregon.gov/dor.
- **Mailing your payment:** Make your check or money order payable to the **Oregon Department of Revenue**. Write **"2018 Oregon Form OR-40-N"** and the last four digits of your SSN or ITIN on your check or money order. Include your payment, along with the Form OR-40-V payment voucher, with this return.

Send in your return

- **Non-2-D barcode.** If the 2-D barcode area on the front of this return 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 2-D barcode area on the front of this return 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. Only complete this section if submitting an amended return or filing with a new SSN.

If filing an amended return, complete this statement with an explanation of what you are amending. Indicate the return line numbers and the reason for each change. If your filing status has changed, explain why.

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