

**2015 Form 40N
Oregon
Individual Income Tax Return
for Nonresidents**



Tax year ending: ●

For office use only	
F	

- Amended return. If amending for an NOL, tax year the NOL was generated: ●
- Calculated using "as if" federal return. ● Bankruptcy. ● Military.
- Extension filed. ● Form 24. ● Employment Exception.

First name and initial	Last name <input type="checkbox"/> Deceased	Social Security number (SSN) <input type="checkbox"/> Applied for	Date of birth (mm/dd/yyyy)
Spouse's first name and initial	Spouse's last name <input type="checkbox"/> Deceased	Spouse's SSN <input type="checkbox"/> Applied for	Spouse's date of birth (mm/dd/yyyy)

Current mailing address

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 person).

5 Qualifying widow(er) with dependent child.

● **Exemptions**

6a Credits for yourself: Regular; Severely disabled Total

Check box if someone else can claim you as a dependent.

6b Credits for spouse: Regular; Severely disabled Total

Check box if someone else can claim your spouse as a dependent.

Dependents. List your dependents.

● First name	● Last name	● Dependent's relationship code	● Dependent's SSN	● Dependent's date of birth (mm/dd/yyyy)	● Check if child with qualifying disability
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>

6c Total number of dependents ● 6c

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

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

Don't forget!
Include a copy of your federal Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ or we may adjust your return.

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Name

SSN



00541501020000

Federal column (F)

Oregon column (S)

Income		Federal column (F)	Oregon column (S)
7	Wages, salaries, and other pay for work. Include all Forms W-2	7F <input type="text"/> .00	● 7S <input type="text"/> .00
8	Taxable interest income from federal Form 1040, line 8a	8F <input type="text"/> .00	● 8S <input type="text"/> .00
9	Dividend income from federal Form 1040, line 9a	9F <input type="text"/> .00	● 9S <input type="text"/> .00
10	State and local income tax refunds from federal Form 1040, line 10.....	10F <input type="text"/> .00	● 10S <input type="text"/> .00
11	Alimony received from federal Form 1040, line 11	11F <input type="text"/> .00	● 11S <input type="text"/> .00
12	Business income or loss from federal Form 1040, line 12	12F <input type="text"/> .00	● 12S <input type="text"/> .00
13	Capital gain or loss from federal Form 1040, line 13	13F <input type="text"/> .00	● 13S <input type="text"/> .00
14	Other gains or losses from federal Form 1040, line 14	14F <input type="text"/> .00	● 14S <input type="text"/> .00
15	IRA distributions from federal Form 1040, line 15b.....	15F <input type="text"/> .00	● 15S <input type="text"/> .00
16	Pension and annuities from federal Form 1040, line 16b.....	16F <input type="text"/> .00	● 16S <input type="text"/> .00
17	Schedule E income from federal Form 1040, line 17	17F <input type="text"/> .00	● 17S <input type="text"/> .00
18	Farm income or loss from federal Form 1040, line 18	18F <input type="text"/> .00	● 18S <input type="text"/> .00
19	Unemployment and other income from federal Form 1040, lines 19 through 21	19F <input type="text"/> .00	● 19S <input type="text"/> .00
20	Total income. Add lines 7 through 19.....	● 20F <input type="text"/> .00	● 20S <input type="text"/> .00

Adjustments		Federal column (F)	Oregon column (S)
21	IRA or SEP and SIMPLE contributions, federal Form 1040, lines 28 and 32	● 21F <input type="text"/> .00	● 21S <input type="text"/> .00
22	Education deductions from federal Form 1040, lines 23, 33, and 34	● 22F <input type="text"/> .00	● 22S <input type="text"/> .00
23	Moving expenses from federal Form 1040, line 26	● 23F <input type="text"/> .00	● 23S <input type="text"/> .00
24	Deduction for self-employment tax from federal Form 1040, line 27.....	● 24F <input type="text"/> .00	● 24S <input type="text"/> .00
25	Self-employed health insurance deduction from federal Form 1040, line 29.....	● 25F <input type="text"/> .00	● 25S <input type="text"/> .00
26	Alimony paid from federal Form 1040, line 31a	● 26F <input type="text"/> .00	● 26S <input type="text"/> .00
27	Total adjustments from Schedule OR-ASC-N/P, section 1 ..	● 27F <input type="text"/> .00	● 27S <input type="text"/> .00
28	Total adjustments. Add lines 21 through 27	● 28F <input type="text"/> .00	● 28S <input type="text"/> .00
29	Income after adjustments. Line 20 minus line 28.....	● 29F <input type="text"/> .00	● 29S <input type="text"/> .00

Additions		Federal column (F)	Oregon column (S)
30	Total additions from Schedule OR-ASC-N/P, section 2	● 30F <input type="text"/> .00	● 30S <input type="text"/> .00
31	Income after additions. Add lines 29 and 30.....	● 31F <input type="text"/> .00	● 31S <input type="text"/> .00

Subtractions		Federal column (F)	Oregon column (S)
32	Social Security and tier 1 Railroad Retirement Board benefits included on line 19F	● 32F <input type="text"/> .00	● 32S <input type="text"/> .00
33	Other subtractions from Schedule OR-ASC-N/P, section 3. ● 33F	<input type="text"/> .00	● 33S <input type="text"/> .00
34	Income after subtractions. Line 31 minus lines 32 and 33... ● 34F	<input type="text"/> .00	● 34S <input type="text"/> .00
35	Oregon percentage. Line 34S ÷ line 34F (not more than 100.0%)..... ● 35	<input type="text"/> %	

Deductions and modifications		Federal column (F)	Oregon column (S)
36	Amount from line 34S.....	● 36 <input type="text"/> .00	● 36 <input type="text"/> .00
37	Itemized deductions from federal Schedule A, line 29.....	● 37 <input type="text"/> .00	● 37 <input type="text"/> .00
38	State income tax claimed as itemized deduction	● 38 <input type="text"/> .00	● 38 <input type="text"/> .00
39	Net Oregon itemized deductions. Line 37 minus line 38.....	● 39 <input type="text"/> .00	● 39 <input type="text"/> .00
40	Standard deduction.....	● 40 <input type="text"/> .00	● 40 <input type="text"/> .00
40a	You were: ● <input type="checkbox"/> 65 or older; ● <input type="checkbox"/> Blind. Your spouse was: ● <input type="checkbox"/> 65 or older; ● <input type="checkbox"/> Blind.		
41	Enter the larger of line 39 or line 40	● 41 <input type="text"/> .00	● 41 <input type="text"/> .00
42	2015 federal tax liability (\$0-\$6,450; see instructions for the correct amount)	● 42 <input type="text"/> .00	● 42 <input type="text"/> .00
43	Total modifications from Schedule OR-ASC-N/P, section 4.....	● 43 <input type="text"/> .00	● 43 <input type="text"/> .00
44	Modifications multiplied by the Oregon percentage	● 44 <input type="text"/> .00	● 44 <input type="text"/> .00
45	Charitable art donation.....	● 45 <input type="text"/> .00	● 45 <input type="text"/> .00
46	Total deductions and modifications. Add lines 44 and 45	● 46 <input type="text"/> .00	● 46 <input type="text"/> .00
47	Taxable income. Line 36 minus line 46. If line 46 is more than line 36, enter -0-.....	● 47 <input type="text"/> .00	● 47 <input type="text"/> .00

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Name

SSN



48 Taxable income from line 47..... 48 .00

Oregon tax 49 Tax. See instructions. Enter tax on line 49. Check if tax is from: 49 .00
49a Form FIA-40N; 49b Worksheet FCG; 49c Schedule OR-PTE-NR.
50 Interest on certain installment sales..... 50 .00
51 Total tax before credits. Add lines 49 and 50..... 51 .00

Nonrefundable credits 52 Exemption credit. See instructions 52 .00
53 Total standard credits from Schedule OR-ASC-N/P, section 5 53 .00
54 Total carryforward credits from Schedule OR-ASC-N/P, section 6 54 .00
55 Line 51 minus lines 52, 53, and 54. If less than zero, enter -0- 55 .00

Payments and refundable credits 56 Oregon income tax withheld from income. Include Forms W-2 and 1099 56 .00
57 Amount applied from your prior year's tax refund..... 57 .00
58 Estimated tax payments for 2015. Include all payments made prior to the filing date of this return, including real estate transactions. Do not include the amount already reported on line 57 ... 58 .00
59 Tax payments from a pass-through entity..... 59 .00
60 Oregon surplus credit (kicker). Enter your kicker amount; see instructions.
If you elect to donate your kicker to the State School Fund, enter -0- and see line 76. 60 .00
61 Total refundable credits from Schedule OR-ASC-N/P, section 7 61 .00
62 Total payments and refundable credits. Add lines 56 through 61 62 .00

Tax to pay or refund 63 Overpayment of tax. If line 55 is less than line 62, you overpaid. Line 62 minus line 55 63 .00
64 Net tax. If line 55 is more than line 62, you have tax to pay. Line 55 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 10..... 66 .00
Exception number from Form 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 with penalty and interest. Line 64 plus line 67. This is the amount you owe 68 .00
69 Overpayment less penalty and interest. Is line 63 more than line 67?
If so, line 63 minus line 67 This is your refund 69 .00
70 Estimated tax. Fill in the part of line 69 you want applied to your estimated tax 70 .00
71 Total charitable checkoff donations from Schedule OR-D, line 30 71 .00
72 Total Oregon 529 College Savings Plan deposits. 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 Line 69 minus line 73. This is your net refund..... Net refund 74 .00

Direct deposit 75 For direct deposit of your refund, see instructions. Will this refund go to an account outside the United States? Yes
Type of account: Checking; or Savings.
Routing number:
Account number:

76 Oregon surplus credit (kicker) donation. If you elect to donate your kicker to the State School Fund, check the box and write the amount from line 7 of the Kicker Calculation Worksheet here: 76a
This election is irrevocable.

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

Your signature <input checked="" type="checkbox"/>	Date	
Spouse's signature (if filing jointly, both must sign) <input checked="" type="checkbox"/>	Date	
Signature of preparer other than taxpayer <input checked="" type="checkbox"/>	● Preparer license no.	Preparer phone
Preparer address	City	State ZIP code

If you owe, make your check or money order payable to the **Oregon Department of Revenue**. Write your daytime phone number and “**2015 Oregon Form 40N**” on your check or money order. Include your payment, along with the payment voucher, with this return.

- Mail **tax-due** returns to: **Oregon Department of Revenue, PO Box 14555, Salem OR 97309-0940.**
- Mail **refund** and **no-tax-due** returns to: **Refund, PO Box 14700, Salem OR 97309-0930.**

Important: Include a copy of your federal Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ.

Amended Statement

Explanation of adjustments

If this is 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.
