

2016 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. Military.
- Extension filed. Employment exception.
- Form OR-24.

First name and initial	Last name	<input type="checkbox"/> Deceased	Social Security no. (SSN) - -	<input type="checkbox"/> Applied for SSN	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 SSN	Spouse's date of birth / /
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** Total
- 6a Credits for yourself: Regular; Severely disabled 6a
- Check box if someone else can claim you as a dependent.
- 6b Credits for spouse: Regular; Severely disabled 6b
- Check box if someone else can claim your spouse as a dependent.

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.

First name	Last name	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"/>

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

6c Total number of dependents.....	6c	<input type="text"/>
6d Total number of dependent children with a qualifying disability (see instructions).....	6d	<input type="text"/>
6e Total exemptions. Add 6a through 6d..... Total	6e	<input type="text"/>

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0054160102000

Name	SSN
	- -

Income

	Federal column (F)		Oregon column (S)
7 Wages, salaries, and other pay for work. Include all Forms W-2	7F .00	7S	.00
8 Taxable interest income from federal Form 1040, line 8a.....	8F .00	8S	.00
9 Dividend income from federal Form 1040, line 9a.....	9F .00	9S	.00
10 State and local income tax refunds from federal Form 1040, line 10.....	10F .00	10S	.00
11 Alimony received from federal Form 1040, line 11	11F .00	11S	.00
12 Business income or loss from federal Form 1040, line 12	12F .00	12S	.00
13 Capital gain or loss from federal Form 1040, line 13.....	13F .00	13S	.00
14 Other gains or losses from federal Form 1040, line 14	14F .00	14S	.00
15 IRA distributions from federal Form 1040, line 15b	15F .00	15S	.00
16 Pensions and annuities from federal Form 1040, line 16b	16F .00	16S	.00
17 Schedule E income from federal Form 1040, line 17	17F .00	17S	.00
18 Farm income or loss from federal Form 1040, line 18.....	18F .00	18S	.00
19 Unemployment and other income from federal Form 1040, lines 19 through 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 Form 1040, lines 28 and 32	21F .00	21S	.00
22 Education deductions from federal Form 1040, lines 23, 33, and 34	22F .00	22S	.00
23 Moving expenses from federal Form 1040, line 26	23F .00	23S	.00
24 Deduction for self-employment tax from federal Form 1040, line 27.....	24F .00	24S	.00
25 Self-employed health insurance deduction from federal Form 1040, line 29.....	25F .00	25S	.00
26 Alimony paid from federal Form 1040, 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%).....			_____%

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Name SSN

Deductions and modifications

Table with 3 columns: Line number, Description, and Amount. Rows include lines 36-47 for deductions and modifications, ending with taxable income.

40a You were: [] 65 or older; [] Blind. Your spouse was: [] 65 or older; [] Blind.

Oregon tax

Table with 3 columns: Line number, Description, and Amount. Rows include lines 48-50 for Oregon tax calculations.

Standard and carryforward credits

Table with 3 columns: Line number, Description, and Amount. Rows include lines 51-56 for standard and carryforward credits.

Payments and refundable credits

Table with 3 columns: Line number, Description, and Amount. Rows include lines 57-63 for payments and refundable credits.

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Name	SSN
	- -

Tax to pay or refund

64	Overpayment of tax. If line 56 is less than line 63, you overpaid. Line 63 minus line 56.....	64	.00
65	Net tax. If line 56 is more than line 63, you have tax to pay. Line 56 minus line 63.....	65	.00
66	Penalty and interest for filing or paying late. See instructions	66	.00
67	Interest on underpayment of estimated tax. Include Form OR-10	67	.00

Exception number from Form OR-10, line 1: 67a Check box if you annualized: 67b

68	Total penalty and interest due. Add lines 66 and 67	68	.00
69	Net tax including penalty and interest. Line 65 plus line 68..... This is the amount you owe	69	.00
70	Overpayment less penalty and interest. Line 64 minus line 68..... This is your refund	70	.00
71	Estimated tax. Fill in the part of line 70 you want applied to your estimated tax	71	.00
72	Total charitable checkoff donations from Schedule OR-DONATE, line 30	72	.00
73	Total Oregon 529 College Savings Plan deposits from Schedule OR-529. See instructions.....	73	.00
74	Total. Add lines 71 through 73. Total can't be more than your refund on line 70	74	.00
75	Line 70 minus line 74. This is your net refund	Net refund 75	.00

Direct deposit

76 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.

Preparer license number, if professionally prepared

Routing number:

Account number:

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

Your signature	Date		
X	/ /		
Spouse's signature (if filing jointly, both must sign)	Date		
X	/ /		
Signature of preparer other than taxpayer	Preparer phone		
X	() -		
Preparer address	City	State	ZIP code

Important: Include a copy of your federal Form 1040, 1040A, 1040EZ, 1040X, 1040NR, or 1040NR-EZ. Without this information, we may adjust your return.

Make your payment (if you have an amount due on line 69)

- **Online payments:** You may make payments online at www.oregon.gov/dor.
- **Mailing your payment:** Make your check or money order payable to the **Oregon Department of Revenue**. Write your daytime phone number, SSN or ITIN, and "2016 Oregon Form OR-40-N" 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.

