

Congress extended several tax provisions by passing Public Law 116-94.  
As a result, line 22 on this form was updated on January 19, 2020.

2019 Form OR-40-N

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(Rev. 02-20-20 ver. 01)

Oregon Department of Revenue



Office use only	

Oregon Individual Income Tax Return for Nonresidents

Submit original form—do not submit photocopy

Fiscal year ending: <input type="text"/> / <input type="text"/> / <input type="text"/>	Space for 2-D barcode—do not write in box below
<input type="checkbox"/> Amended return. If amending for an NOL, tax year the NOL was generated: <input type="text"/> <input type="checkbox"/> Calculated using "as if" federal return. <input type="checkbox"/> Short-year tax election. <input type="checkbox"/> Federal disaster relief. <input type="checkbox"/> Extension filed. <input type="checkbox"/> Federal Form 8886. <input type="checkbox"/> Form OR-24. <input type="checkbox"/> Military. <input type="checkbox"/> Employment exception.	

First name	Initial	Last name	<input type="checkbox"/> Deceased	Social Security no. (SSN)	<input type="checkbox"/> First time using this SSN (see instructions)	<input type="checkbox"/> Applied for ITIN
Spouse's first name	Initial	Spouse's last name	<input type="checkbox"/> Deceased	Spouse's SSN	<input type="checkbox"/> First time using this SSN (see instructions)	<input type="checkbox"/> Applied for ITIN
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)

- Single.
- Married filing jointly.
- Married filing separately (enter spouse's information **above**).
- Head of household (with qualifying dependent).
- 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 (see instructions).

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

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

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

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Name	SSN - -
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**Note: Reprint page 1 if you make changes to this page.**

## Income

	Federal column (F)		Oregon column (S)
7. Wages, salaries, and other pay for work from federal Form 1040 or 1040-SR, line 1. <b>Include all Forms W-2</b> ..... 7F.	.00	7S.	.00
8. Interest income from Form 1040 or 1040-SR, line 2b..... 8F.	.00	8S.	.00
9. Dividend income from Form 1040 or 1040-SR, line 3b..... 9F.	.00	9S.	.00
10. State and local income tax refunds from federal Schedule 1, line 1..... 10F.	.00	10S.	.00
11. Alimony received from federal Schedule 1, line 2a..... 11F.	.00	11S.	.00
12. Business income or loss from federal Schedule 1, line 3..... 12F.	.00	12S.	.00
13. Capital gain or loss from Form 1040 or 1040-SR, line 6..... 13F.	.00	13S.	.00
14. Other gains or losses from federal Schedule 1, line 4..... 14F.	.00	14S.	.00
15. IRA distributions from Form 1040 or 1040-SR, line 4b..... 15F.	.00	15S.	.00
16. Pensions and annuities from Form 1040 or 1040-SR, line 4d..... 16F.	.00	16S.	.00
17. Schedule E income or loss from federal Schedule 1, line 5..... 17F.	.00	17S.	.00
18. Farm income or loss from federal Schedule 1, line 6..... 18F.	.00	18S.	.00
19. Social Security benefits from Form 1040 or 1040-SR, line 5b and unemployment and other income from federal Schedule 1, lines 7 and 8..... 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 15 and 19..... 21F.	.00	21S.	.00
22. Education deductions from federal Schedule 1, lines 10, 20, and 21..... 22F.	.00	22S.	.00
23. Moving expenses from federal Schedule 1, line 13..... 23F.	.00	23S.	.00
24. Deduction for self-employment tax from federal Schedule 1, line 14..... 24F.	.00	24S.	.00
25. Self-employed health insurance deduction from federal Schedule 1, line 16..... 25F.	.00	25S.	.00
26. Alimony paid from federal Schedule 1, line 18a..... 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. <b>Oregon percentage</b> (see instructions) (not more than 100.0%). ..... 35.	.		%

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Name SSN

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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. 2019 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

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

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 2019. 57. .00
58. Tax payments from a pass-through entity. 58. .00
59. Earned income credit. 59. .00
60. Kicker (Oregon surplus credit). 60. .00
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

Table with 2 columns: Description (lines 63-66) and Amount (.00)

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

Table with 2 columns: Description (lines 67-74) and Amount (.00)

Direct deposit

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

Type of account: [ ] Checking or [ ] Savings

Routing number: [ ]

Account number: [ ]

Kicker donation

76. Kicker donation. If you elect to donate your kicker to the State School Fund, check this box: 76a. [ ]

Complete the kicker worksheet, located in the instructions, and enter the amount here.

This election is irrevocable. 76b. [ ] .00

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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 <b>X</b>	Date / /		
Spouse's signature (if filing jointly, both <b>must</b> sign) <b>X</b>	Date / /		
Signature of preparer other than taxpayer <b>X</b>	Preparer phone ( ) -	Preparer license number, if professionally prepared	
Preparer address <b>X</b>	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, 1040-SR, 1040-X, 1040-NR, or 1040-NR-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](http://www.oregon.gov/dor).
- **Mailing your payment:** Make your check or money order payable to the **Oregon Department of Revenue**. Write **"2019 Oregon Form OR-40-N"** and the last four digits of your SSN or ITIN on your check or money order. Include your payment with this return. **Don't** use the Form OR-40-V payment voucher unless you're sending us a separate payment.

**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.** Complete this section only if you're amending your 2019 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.

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