

- Changes in federal or state income tax laws affect a return you've already filed.

**Don't amend your Oregon return if:**

- We made changes to your return and you object to those changes. You must follow the appeal process in the notice we sent you.
- You're filing a protective claim for a refund. Use Form OR-PCR, which is available on our website or you can contact us to order it.

There's a time limit for filing an amended return to claim a refund. See the instructions for lines 46 through 50, and for more information, see "Amended returns" in Publication OR-17.

## How do I amend my 2023 return?

### General instructions

- Complete the return as it should've been filed, including adjustments we made.
- Check the "Amended return" box on the first page.
- In the "Amended statement" space, provide the return line number and reason for each change.
- Use the **Amended worksheet**, below, to figure your amended tax due or refund.
- If you're amending your federal return or a return you filed with another state, include a copy of those amended returns with your amended Oregon return. If you're only amending your Oregon return, include a copy of your original federal return. **Don't** include a copy of your original Oregon return.

**Residency.** Use the form that matches your residency status for the year you're amending, even if your original return was filed on a different form.

**Mailing address.** Use your current address.

**Adjustment made by the IRS or another state.** Include a copy of the **corrected** federal or other state return or audit report.

**Electronically file your amended return.** You can now electronically file your Oregon amended return, if your chosen software supports filing an amended federal return. You will need to contact your software provider to find out if they support filing an amended federal return.

**NOL carryback.** Enter the loss year in the NOL-year box on the first page of the return. If you're carrying back an NOL from more than one year, file a separate amended return for each NOL year. In the "Amended statement" space, tell us the section number of the IRC or Oregon Revised Statute (ORS) that allows you to carry the NOL(s) back to the 2023 tax year. See "Net operating losses for Oregon" in Publication OR-17 for more information.

### What if I need to change a return I filed for an earlier year?

Refer to the instructions for the tax year you need to amend. Visit our website or you can contact us if you need the form and instructions for a different year.

### How long will it take to process my amended return?

It may take six months or longer to process your amended return.

### Amended worksheet

Use this worksheet to figure your amended refund or tax to pay. Keep the completed worksheet with your records. **Note:** If we adjusted any of the amounts on your original 2023 return, use the **adjusted** amounts.

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| 1. Amended tax after standard and carryforward credits (amended Form OR-40, line 31).  | 1. _____  |
| 2. Amended total payments and refundable credits (amended Form OR-40, line 40).  | 2. _____  |
| 3. Line 1 minus line 2. If less than 0, use a minus sign.  | 3. _____  |
| 4. Refund you already had for 2023 (original Form OR-40, line 47; Form OR-40-N, line 72; or Form OR-40-P, line 71). If you didn't have a refund, enter 0.  | 4. _____  |
| 5. <b>Amended tax to pay or refund.</b> Line 3 plus line 4. If less than 0, you have a refund; go to line 6. If more than 0, you owe tax; skip to line 8.  | 5. _____  |
| 6. Refund applications that weren't on your original return (amended Form OR-40, lines 48 through 51), up to the refund amount on line 5. Don't use a minus sign.<br><b>Example:</b> If line 5 is -\$500, you may apply up to \$500 on your amended Form OR-40, lines 48 through 51. | 6. _____  |
| 7. <b>Net amended refund.</b> Line 5 plus line 6. This can't be more than 0.   | 7. _____  |
| 8. Penalty and interest on amended tax to pay (amended Form OR-40, line 45).   | 8. _____  |
| 9. Total amended amount you owe. Line 5 plus line 8.   | 9. _____  |
| 10. Payments made on or after April 15, 2024.  | 10. _____ |
| 11. <b>Total amount to pay</b> with your amended return. Line 9 minus line 10.   | 11. _____ |