

2023 Form OR-40-P
Oregon Individual Income Tax Return for Part-year Residents

Oregon Department of Revenue

Page 1 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Fiscal year ending date (MM/DD/YYYY)

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

- Extension filed
- Amended return.
If amending for an NOL tax year (YYYY)
NOL, tax year the
NOL was generated:
 - Form OR-24
 - Form OR-243
 - Federal Form 8379
 - Calculated with "as if" federal return Federal Form 8886
 - Short-year tax election Disaster relief
 - Employment exception Military

From (MM/DD/YYYY)

To (MM/DD/YYYY)

Oregon resident dates:

First name Initial Date of birth (MM/DD/YYYY)

Last name

Social Security number (SSN)

- First time using this SSN (see instructions)
- Applied for ITIN
- Deceased

Spouse first name Initial Spouse date of birth (MM/DD/YYYY)

Spouse last name

Spouse SSN

- First time using this SSN (see instructions)
- Applied for ITIN
- Deceased

Current mailing address

City State ZIP code

Country Phone

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Filing Status (check only one box)

- 1. Single 2. Married filing jointly 3. Married filing separately (enter spouse information on page 1) 4. Head of household (with qualifying dependent) 5. Qualifying surviving spouse

Exemptions

6a. Credits for yourself.....6a.

Check boxes that apply: Regular Severely disabled Someone else can claim you as a dependent

6b. Credits for your spouse6b.

Check boxes that apply: Regular Severely disabled Someone else can claim you as a dependent

Dependents

List your dependents in order from youngest to oldest. If you have more than three dependents, complete and include Schedule OR-ADD-DEP.

Dependent 1: First name Initial Dependent 1: Last name

Dependent 1: Date of birth (MM/DD/YYYY) Dependent 1: SSN Code *

Dependent 1: Check if child has a qualifying disability

Dependent 2: First name Initial Dependent 2: Last name

Dependent 2: Date of birth (MM/DD/YYYY) Dependent 2: SSN Code *

Dependent 2: Check if child has a qualifying disability

Dependent 3: First name Initial Dependent 3: Last name

Dependent 3: Date of birth (MM/DD/YYYY) Dependent 3: SSN Code *

Dependent 3: Check if child has a qualifying disability

*Dependent relationship code (see instructions).

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

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

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

Income

Federal column (F)

Oregon column (S)

7. Wages, salaries, and other pay for work from federal Form 1040 or 1040-SR, line 1z. Include all Forms W-2.

7F.

7S.

8. Interest income from Form 1040 or 1040-SR, line 2b.

8F.

8S.

9. Dividend income from Form 1040 or 1040-SR, line 3b.

9F.

9S.

10. State and local income tax refunds from federal Schedule 1, line 1.

10F.

10S.

11. Alimony received from federal Schedule 1, line 2a.

11F.

11S.

12. Business income or loss from federal Schedule 1, line 3.

12F.

12S.

13. Capital gain or loss from Form 1040 or 1040-SR, line 7.

13F.

13S.

14. Other gains or losses from federal Schedule 1, line 4.

14F.

14S.

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Federal column (F)

Oregon column (S)

15. IRA distributions from Form 1040 or 1040-SR, line 4b.

15F.

15S.

16. Pensions and annuities from Form 1040 or 1040-SR, line 5b.

16F.

16S.

17. Schedule E income or loss from federal Schedule 1, line 5.

17F.

17S.

18. Farm income or loss from federal Schedule 1, line 6.

18F.

18S.

19. Social Security benefits from Form 1040 or 1040-SR, line 6b; and unemployment and other income from federal Schedule 1, lines 7 and 9.

19F.

19S.

20. Total income. Add lines 7 through 19.

20F.

20S.

Adjustments

21. IRA or SEP and SIMPLE contributions, from federal Schedule 1, lines 16 and 20.

21F.

21S.

22. Education deductions from federal Schedule 1, lines 11 and 21.

22F.

22S.

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Adjustments (continued) Federal column (F) Oregon column (S)

23. Moving expenses from federal Schedule 1, line 14.

23F.

23S.

24. Deduction for self-employment tax from federal Schedule 1, line 15.

24F.

24S.

25. Self-employed health insurance deduction from federal Schedule 1, line 17.

25F.

25S.

26. Alimony paid from federal Schedule 1, line 19a.

26F.

26S.

27. Total adjustments from Schedule OR-ASC-NP, line A7 for the federal column and line A8 for the Oregon column.

27F.

27S.

28. Total adjustments. Add lines 21 through 27.

28F.

28S.

29. Income after adjustments. Line 20 minus line 28.

29F.

29S.

Additions

30. Total additions from Schedule OR-ASC-NP, line B7 for the federal column and line B8 for the Oregon column.

30F.

30S.

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Additions (continued)

Federal column (F)

Oregon column (S)

31. Income after additions. Add lines 29 and 30.

31F.

31S.

Subtractions

32. Social Security and tier 1 Railroad Retirement Board benefits included on line 19F.

32F.

33. Total subtractions from Schedule OR-ASC-NP, line C7 for the federal column and line C8 for the Oregon column.

33F.

33S.

34. Income after subtractions. Line 31 minus lines 32 and 33.

34F.

34S.

35. Oregon percentage (see instructions; not more than 100.0%).....35. %

Deductions and modifications

36. Amount from line 34F..... 36.

37. Oregon itemized deductions. Enter your Oregon itemized deductions from Schedule OR-A, line 23. If you are not itemizing your deductions, enter 0..... 37.

38. Standard deduction. Enter your standard deduction 38.

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

Table with 6 columns: Standard deductions, Single, Married filing jointly, Married filing separately, Qualifying surviving spouse, Head of household. Values: \$2,605, \$5,210, \$2,605 or \$0, \$5,210, \$4,195.

See instructions if you are age 65 or older, blind, or if someone can claim you as a dependent. See instructions if you are married filing separately.

39. Enter the larger of line 37 or 38..... 39.

40. 2023 federal tax liability (see instructions)..... 40.

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Deductions and modifications (continued)

- 41. Total modifications from Schedule OR-ASC-NP, line D7 41.
42. Add lines 39, 40, and 41 42.
43. Taxable income. Line 36 minus line 42. If line 42 is more than line 36, enter 0 43.

Oregon tax

- 44. Tax. Check the appropriate box if you're using an alternative method to calculate your tax (see instructions)..... 44.
44a. [] Schedule OR-FIA-40-P 44b. [] Worksheet FCG 44c. [] Schedule OR-PTE-PY
45. Oregon income tax. Line 44 multiplied by the Oregon percentage from line 35 (see instructions) 45.
46. Interest on certain installment sales 46.
47. Total tax recaptures from Schedule OR-ASC-NP, line E5..... 47.
48. Total additions to tax. Line 46 plus line 47..... 48.
49. Total tax before credits. Add lines 45 and 48..... 49.

Standard and carryforward credits

- 50. Exemption credit (see instructions)..... 50.
51. Total standard credits from Schedule OR-ASC-NP, line F16..... 51.
52. Total standard credits. Add lines 50 and 51 52.
53. Tax minus standard credits. Line 49 minus line 52. If line 52 is more than line 49, enter 0 53.

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Standard and carryforward credits (continued)

- 54. Total carryforward credits used this year (Schedule OR-ASC-NP, line G9). Line 54 can't be more than line 53 (Schedule OR-ASC and OR-ASC-NP Instructions)..... 54.
55. Tax after standard and carryforward credits. Line 53 minus line 54 55.

Payments and refundable credits

- 56. Oregon income tax withheld. Include a copy of your Forms W-2 and 1099..... 56.
57. Amount applied from your prior year's tax refund 57.
58. Estimated tax payments for 2023. Include all estimated payments you made by April 15, 2024, including any extension payment or tax withheld from real estate transactions. Do not include the amount you already reported on line 57 58.
59. Tax payments from a pass-through entity 59.
60. Earned income credit (see instructions)..... 60.
61. Oregon Kids Credit (see instructions) 61.
62. Kicker (Oregon surplus credit). Enter your kicker credit amount (see instructions). To donate your kicker to the State School Fund, enter 0 and see line 78 62.
63. Total refundable credits from Schedule OR-ASC-NP, line H7..... 63.
64. Total payments and refundable credits. Add lines 56 through 63 64.

Tax to pay or refund

- 65. Overpayment of tax. If line 55 is less than line 64, you overpaid. Line 64 minus line 55 65.
66. Net tax. If line 55 is more than line 64, you have tax to pay. Line 55 minus line 64 66.
67. Penalty and interest for filing or paying late (see instructions) 67.

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Tax to pay or refund (continued)

68. Interest on underpayment of estimated tax. Include Form OR-10 68.

Exception number from Form OR-10, line 1: 68a.

Check box if you annualized: 68b.

69. Total penalty and interest due. Add lines 67 and 68..... 69.

70. Net tax including penalty and interest.

Line 66 plus line 69. This is the amount you owe. 70.

71. Overpayment less penalty and interest.

Line 65 minus line 69. This is your refund. 71.

72. Estimated tax. Fill in the portion of line 71 you want applied to your open estimated tax account 72.

73. Charitable checkoff donations from Schedule OR-DONATE, line 30 73.

74. Oregon 529 college savings plan deposits from Schedule OR-529, line 5 74.

75. Total. Add lines 72 through 74. The total can't be more than your refund on line 71..... 75.

76. Net refund. Line 71 minus line 75 This is your net refund. 76.

Direct deposit

77. 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

Account information:

Routing number

Account number

Kicker donation

78. If you elect to donate your kicker to the State School Fund, check this box..... 78a.

Complete the kicker worksheet in the instructions and enter the amount here. This election is irrevocable. 78b.

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

Your signature

X

Date (MM/DD/YYYY)

Spouse signature

X

Date (MM/DD/YYYY)

Signature of preparer other than taxpayer

X

Date (MM/DD/YYYY)

Preparer phone

Preparer license number

Preparer first name

Initial

Preparer last name

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, 1040-SR, 1040-X, or 1040-NR. **We may adjust your return without it.**

Pay the amount due (shown on line 69)

- **Online:** www.oregon.gov/dor.
- **By mail:** Payable to the **Oregon Department of Revenue**. Write **"2023 Oregon Form OR-40-P"** and the last four digits of your SSN or ITIN on your check or money order. If you include a payment with your return, **don't** include Form OR-40-V payment voucher.

Mail your return

- **Non-2-D barcode.** If the large 2-D barcode box on the first page of this form 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 large 2-D barcode box on the first page of this form 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.

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Amended statement. Complete this section only if you're amending your 2023 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.