

Page 3 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

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Note: Reprint page 1 if you make changes to this page.**Taxable income**

7. Federal adjusted gross income from federal Form 1040, 1040-SR, or 1040-NR, line 11; or 1040-X, line 1C (see instructions) 7.
8. Total additions from Schedule OR-ASC, line A5 8.
9. Income after additions. Add lines 7 and 8 9.

Subtractions

10. 2024 federal tax liability (see instructions) 10.
11. Social Security amount on federal Form 1040 or 1040-SR, line 6b 11.
12. Oregon income tax refund included in federal income 12.
13. Total subtractions from Schedule OR-ASC, line B7 13.
14. Total subtractions. Add lines 10 through 13 14.
15. Income after subtractions. Line 9 minus line 14 15.

Deductions

16. **Oregon itemized deductions.** Enter your Oregon itemized deductions from Schedule OR-A, line 23. If you are not itemizing your deductions, enter 0 16.
17. **Standard deduction.** Enter your standard deduction 17.

You were: 17a. 65 or older 17b. Blind Your spouse was: 17c. 65 or older 17d. Blind

Standard deductions	Single	Married filing jointly	Married filing separately	Qualifying surviving spouse	Head of household
	\$2,745	\$5,495	\$2,745 or \$0	\$5,495	\$4,420

See instructions if you or your spouse are age 65 or older, blind, or can be claimed as a dependent on someone else's return, or are married filing separately.

18. Enter the larger of line 16 or 17 18.
19. **Oregon taxable income.** Line 15 minus line 18. If line 18 is more than line 15, enter 0 19.



2024 Form OR-40

Oregon Department of Revenue

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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

- **Online:** www.oregon.gov/dor.
- **By mail:** Payable to the **Oregon Department of Revenue**. Write **“2024 Oregon Form OR-40”** 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 a 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 2024 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.

