

2025 Form OR-40

Oregon Department of Revenue

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

$$\boxed{} \quad \boxed{} \quad \boxed{} - \boxed{} \quad \boxed{} - \boxed{} \quad \boxed{} \quad \boxed{}$$

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 11a; or 1040-X, line 1C (see instructions).....	7.	<input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/>	<input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/>	<input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/>	.	<input type="text" value=" "/> <input type="text" value=" "/>
8. Total additions from Schedule OR-ASC, line A5.....	8.	<input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/>	<input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/>	<input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/>	.	<input type="text" value=" "/> <input type="text" value=" "/>
9. Income after additions. Add lines 7 and 8.....	9.	<input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/>	<input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/>	<input type="text" value=" "/> <input type="text" value=" "/> <input type="text" value=" "/>	.	<input type="text" value=" "/> <input type="text" value=" "/>

Subtractions

10. 2025 federal tax liability (see instructions)	10.	1	2	3	4	5	6	7	8	9	00
11. Social Security amount on federal Form 1040 or 1040-SR, line 6b	11.	1	2	3	4	5	6	7	8	9	00
12. Oregon income tax refund included in federal income	12.	1	2	3	4	5	6	7	8	9	00
13. Total subtractions from Schedule OR-ASC, line B7	13.	1	2	3	4	5	6	7	8	9	00
14. Total subtractions. Add lines 10 through 13	14.	1	2	3	4	5	6	7	8	9	00
15. Income after subtractions. Line 9 minus line 14.....	15.	1	2	3	4	5	6	7	8	9	00

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. 0 0

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
	\$2,835	\$5,670	\$2,835 or \$0	\$5,670	\$4,560

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.



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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 Form OR-AUTH-REP 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.**

Make your payment

- **Online:** You can make a payment at www.oregon.gov/dor.
- **By mail:** Make your check, money order, or cashier's check payable to the **Oregon Department of Revenue**. **Don't** mail cash. Write "2025 Form OR-40," your daytime phone, and the last four digits of your SSN or ITIN on the payment. **Mailed with Form OR-40:** Send the payment in the same envelope with your return. Don't use a payment voucher. **Mailed without Form OR-40:** Use a payment voucher. See the instructions for Form OR-40-V.

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 2025 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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