

2021 Form OR-40

Oregon Individual Income Tax Return for Full-year Residents

Oregon Department of Revenue

Page 1 of 8 • 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

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

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

Spouse's last name

Spouse's Social Security number (SSN) - -

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

Current address

City State ZIP code -

Country Phone - -

Filing Status (check only one box)

1. Single 2. Married filing jointly 3. Married filing separately (enter spouse's information **above**)
4. Head of household (with qualifying dependent) 5. Qualifying widow(er) with dependent child



Page 2 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

[Last name input field]

[SSN input field: [][][]-[][]-[][][][]]

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

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 spouse 6b.

[][]

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 more than three, check this box 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: Social Security number (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: Social Security number (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: Social Security number (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.

[][]

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

[][]



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

Social Security number (SSN)

[Empty text box for last name]

[Empty boxes for Social Security number]

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Taxable income

- 7. Federal adjusted gross income from federal Form 1040, 1040-SR, and 1040-NR, line 11; or 1040-X, line 1C (see instructions)..... 7. [] [] [] , [] [] [] , [] [] [] . 0 0
8. Total additions from Schedule OR-ASC, Section A 8. [] [] [] , [] [] [] , [] [] [] . 0 0
9. Income after additions. Add lines 7 and 8 9. [] [] [] , [] [] [] , [] [] [] . 0 0

Subtractions

- 10. 2021 federal tax liability (see instructions)..... 10. [] [] [] , [] [] [] , [] [] [] . 0 0
11. Social Security amount on federal Form 1040 or 1040-SR, line 6b 11. [] [] [] , [] [] [] , [] [] [] . 0 0
12. Oregon income tax refund included in federal income..... 12. [] [] [] , [] [] [] , [] [] [] . 0 0
13. Total subtractions from Schedule OR-ASC, Section B 13. [] [] [] , [] [] [] , [] [] [] . 0 0
14. Total subtractions. Add lines 10 through 13..... 14. [] [] [] , [] [] [] , [] [] [] . 0 0
15. Income after subtractions. Line 9 minus line 14 15. [] [] [] , [] [] [] , [] [] [] . 0 0

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
17. Standard deduction. Enter your standard deduction (see instructions) 17. [] [] [] , [] [] [] , [] [] [] . 0 0
You were: 17a. [] 65 or older 17b. [] Blind Your spouse was: 17c. [] 65 or older 17d. [] Blind
18. Enter the larger of line 16 or 17..... 18. [] [] [] , [] [] [] , [] [] [] . 0 0
19. Oregon taxable income. Line 15 minus line 18. If line 18 is more than line 15, enter 0 19. [] [] [] , [] [] [] , [] [] [] . 0 0

Page 4 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

[Empty text box for last name]

[Empty boxes for Social Security number]

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Oregon tax

20. Tax (see instructions) 20. [] [] [] , [] [] [] , [] [] [] . 0 0

Check the appropriate box if you're using an alternative method to calculate your tax:

20a. [] Schedule OR-FIA-40 20b. [] Worksheet FCG 20c. [] Schedule OR-PTE-FY

21. Interest on certain installment sales 21. [] [] [] , [] [] [] , [] [] [] . 0 0

22. Total tax before credits. Add lines 20 and 21 22. [] [] [] , [] [] [] , [] [] [] . 0 0

Standard and carryforward credits

23. Exemption credit. If the amount on line 7 is \$100,000 or less, multiply your total exemptions on line 6e by \$213. Otherwise, see instructions 23. [] [] [] , [] [] [] , [] [] [] . 0 0

24. Political contribution credit. See limits in instructions 24. [] [] [] , [] [] [] , [] [] [] . 0 0

25. Total standard credits from Schedule OR-ASC, Section C 25. [] [] [] , [] [] [] , [] [] [] . 0 0

26. Total standard credits. Add lines 23 through 25 26. [] [] [] , [] [] [] , [] [] [] . 0 0

27. Tax minus standard credits. Line 22 minus line 26. If line 26 is more than line 22, enter 0 27. [] [] [] , [] [] [] , [] [] [] . 0 0

28. Total carryforward credits claimed this year from Schedule OR-ASC, Section D. Line 28 can't be more than line 27 (see Schedule OR-ASC instructions) 28. [] [] [] , [] [] [] , [] [] [] . 0 0

29. Tax after standard and carryforward credits. Line 27 minus line 28 29. [] [] [] , [] [] [] , [] [] [] . 0 0

30. Total credit recaptures claimed this year from Schedule OR-ASC, Section E 30. [] [] [] , [] [] [] , [] [] [] . 0 0

31. Tax after credit recaptures. Line 29 plus line 30 31. [] [] [] , [] [] [] , [] [] [] . 0 0



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Page 5 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

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Payments and refundable credits

| | | | | | | | | | |
|---|-----|----------------------|---|----------------------|---|----------------------|---|----------------------|----------------------|
| 32. Oregon income tax withheld. Include a copy of your Forms W-2 and 1099 | 32. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 33. Amount applied from your prior year's tax refund..... | 33. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 34. Estimated tax payments for 2021. Include all payments you made before filing this return (see instructions). Do not include the amount on line 33..... | 34. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 35. Earned income credit (see instructions)..... | 35. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 36. Kicker (Oregon surplus credit). Enter your kicker credit amount (see instructions). If you elect to donate your kicker to the State School Fund, enter 0 and see line 53 | 36. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 37. Total refundable credits from Schedule OR-ASC, Section F | 37. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 38. Total payments and refundable credits. Add lines 32 through 37..... | 38. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |

Tax to pay or refund

| | | | | | | | | | |
|--|-----|--|---|----------------------|---|----------------------|---|----------------------|----------------------|
| 39. Overpayment of tax. If line 31 is less than line 38, you overpaid. Line 38 minus line 31 | 39. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 40. Net tax. If line 31 is more than line 38, you have tax to pay. Line 31 minus line 38 | 40. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 41. Penalty and interest for filing or paying late (see instructions) | 41. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 42. Interest on underpayment of estimated tax. Include Form OR-10 | 42. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| Exception number from Form OR-10, line 1 42a. <input type="text"/> | | Check box if you annualized: 42b. <input type="checkbox"/> | | | | | | | |
| 43. Total penalty and interest due. Add lines 41 and 42 | 43. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |



Page 6 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

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Tax to pay or refund (continued)

| | |
|---|--|
| <p>44. Net tax including penalty and interest. Line 40 plus line 43 This is the amount you owe. 44.</p> | <p><input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> |
| <p>45. Overpayment less penalty and interest. Line 39 minus line 43 This is your refund. 45.</p> | <p><input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> |
| <p>46. Estimated tax. Fill in the portion of line 45 you want applied to your open estimated tax account 46.</p> | <p><input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> |
| <p>47. Charitable checkoff donations from Schedule OR-DONATE, line 30 47.</p> | <p><input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> |
| <p>48. Political party \$3 checkoff 48.</p> <p>Party code: 48a. You <input type="text"/> <input type="text"/> <input type="text"/> 48b. Spouse <input type="text"/> <input type="text"/> <input type="text"/></p> | <p><input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> |
| <p>49. Oregon 529 college savings plan deposits from Schedule OR-529 (see instructions)..... 49.</p> | <p><input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> |
| <p>50. Total. Add lines 46 through 49. Line 50 can't be more than your refund on line 45 50.</p> | <p><input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> |
| <p>51. Net refund. Line 45 minus line 50 This is your net refund. 51.</p> | <p><input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> |

Direct deposit

52. 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

53. If you elect to donate your kicker to the State School Fund, check this box..... 53a.

Complete the kicker worksheet, located in the instructions, and enter the amount here..... **This election is irrevocable.** 53b. , , .

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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

X

Date (MM/DD/YYYY)

Spouse's signature

X

Date (MM/DD/YYYY)

Signature of preparer other than taxpayer

X

Date (MM/DD/YYYY)

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 44)

- Online: www.oregon.gov/dor.
• By mail: Payable to the Oregon Department of Revenue. Write "2021 Oregon Form OR-40" 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 Form OR-40-V payment voucher if you're mailing payment with your return.

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.



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

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Amended statement. Complete this Section only if you're amending your 2021 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.

