

**2025 Form OR-40-N**  
**Oregon Individual Income Tax Return for Nonresidents**

Oregon Department of Revenue

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Last name

SSN

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

**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

Date (MM/DD/YYYY)

//

Spouse signature

Date (MM/DD/YYYY)

//

Signature of preparer other than taxpayer

Date (MM/DD/YYYY)

//

Preparer phone

--

Preparer license number

Preparer first name

Initial

Preparer last name

Preparer address

City

State

ZIP code

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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](http://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-N**," your daytime phone, and the last four digits of your SSN or ITIN on the payment. **Mailed with Form OR-40-N:** Send the payment in the same envelope with your return. **Don't** use a payment voucher. **Mailed without Form OR-40-N:** 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.

