

# 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

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](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.

