

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning , 2023, ending , 20 See separate instructions.

Your first name and middle initial Last name Your social security number

If joint return, spouse's first name and middle initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

Foreign country name Foreign province/state/county Foreign postal code You Spouse

Filing Status Single Head of household (HOH) Married filing jointly (even if only one had income) Married filing separately (MFS) Qualifying surviving spouse (QSS) Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) Yes No

Standard Deduction Someone can claim: You as a dependent Your spouse as a dependent Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: Were born before January 2, 1959 Are blind Spouse: Was born before January 2, 1959 Is blind

Table with 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Check the box if qualifies for (see instructions): Child tax credit, Credit for other dependents. Includes header 'Dependents (see instructions):' and a note 'If more than four dependents, see instructions and check here.'

Table with 2 columns: Line number and Description. Lines 1a through 1z. Includes instructions: 'Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.'

Table with 2 columns: Line number and Description. Lines 2a through 6b. Includes instruction: 'Attach Sch. B if required.'

Table with 2 columns: Line number and Description. Lines 7 through 15. Includes instruction: 'Standard Deduction for: Single or Married filing separately, \$13,850; Married filing jointly or Qualifying surviving spouse, \$27,700; Head of household, \$20,800; If you checked any box under Standard Deduction, see instructions.'

<b>Tax and Credits</b>	<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	<b>16</b>
	<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>
	<b>18</b>	Add lines 16 and 17	<b>18</b>
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812	<b>19</b>
	<b>20</b>	Amount from Schedule 3, line 8	<b>20</b>
	<b>21</b>	Add lines 19 and 20	<b>21</b>
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>
	<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	

<b>Payments</b>	<b>25</b>	Federal income tax withheld from:		
	<b>a</b>	Form(s) W-2	<b>25a</b>	
	<b>b</b>	Form(s) 1099	<b>25b</b>	
	<b>c</b>	Other forms (see instructions)	<b>25c</b>	
	<b>d</b>	Add lines 25a through 25c		<b>25d</b>
	<b>26</b>	2023 estimated tax payments and amount applied from 2022 return		<b>26</b>
	<b>27</b>	Earned income credit (EIC)	<b>27</b>	
	<b>28</b>	Additional child tax credit from Schedule 8812	<b>28</b>	
	<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	
	<b>30</b>	Reserved for future use	<b>30</b>	
<b>31</b>	Amount from Schedule 3, line 15	<b>31</b>		
<b>32</b>	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b>		<b>32</b>	
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>		<b>33</b>	

<b>Refund</b>	<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>
	<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>
	<b>b</b>	Routing number: _____ <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	<b>d</b>	Account number: _____	
<b>36</b>	Amount of line 34 you want <b>applied to your 2024 estimated tax</b>	<b>36</b>	

<b>Amount You Owe</b>	<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions	<b>37</b>
	<b>38</b>	Estimated tax penalty (see instructions)	<b>38</b>

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS? See instructions  **Yes**. Complete below.  **No**

Designee's name \_\_\_\_\_ Phone no. \_\_\_\_\_ Personal identification number (PIN) \_\_\_\_\_

**Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) _____
Phone no.	Email address		

**Paid Preparer Use Only**

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
Firm's name	Firm's address			Phone no.
Firm's EIN				

**SCHEDULE 1  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .		<b>1</b>
<b>2a</b>	Alimony received . . . . .		<b>2a</b>
<b>b</b>	Date of original divorce or separation agreement (see instructions): _____		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .		<b>3</b>
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .		<b>4</b>
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .		<b>5</b>
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .		<b>6</b>
<b>7</b>	Unemployment compensation . . . . .		<b>7</b>
<b>8</b>	Other income:		
<b>a</b>	Net operating loss . . . . .	<b>8a</b> ( )	
<b>b</b>	Gambling . . . . .	<b>8b</b>	
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>	
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b> ( )	
<b>e</b>	Income from Form 8853 . . . . .	<b>8e</b>	
<b>f</b>	Income from Form 8889 . . . . .	<b>8f</b>	
<b>g</b>	Alaska Permanent Fund dividends . . . . .	<b>8g</b>	
<b>h</b>	Jury duty pay . . . . .	<b>8h</b>	
<b>i</b>	Prizes and awards . . . . .	<b>8i</b>	
<b>j</b>	Activity not engaged in for profit income . . . . .	<b>8j</b>	
<b>k</b>	Stock options . . . . .	<b>8k</b>	
<b>l</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . .	<b>8l</b>	
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8m</b>	
<b>n</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8n</b>	
<b>o</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8o</b>	
<b>p</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8p</b>	
<b>q</b>	Taxable distributions from an ABLÉ account (see instructions) . . . . .	<b>8q</b>	
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2 . . . . .	<b>8r</b>	
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .	<b>8s</b> ( )	
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .	<b>8t</b>	
<b>u</b>	Wages earned while incarcerated . . . . .	<b>8u</b>	
<b>z</b>	Other income. List type and amount: _____	<b>8z</b>	
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .		<b>9</b>
<b>10</b>	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .		<b>10</b>

**Part II Adjustments to Income**

<b>11</b>	Educator expenses . . . . .		<b>11</b>	
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .		<b>12</b>	
<b>13</b>	Health savings account deduction. Attach Form 8889 . . . . .		<b>13</b>	
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .		<b>14</b>	
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .		<b>15</b>	
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .		<b>16</b>	
<b>17</b>	Self-employed health insurance deduction . . . . .		<b>17</b>	
<b>18</b>	Penalty on early withdrawal of savings . . . . .		<b>18</b>	
<b>19a</b>	Alimony paid . . . . .		<b>19a</b>	
<b>b</b>	Recipient's SSN . . . . .			
<b>c</b>	Date of original divorce or separation agreement (see instructions): _____			
<b>20</b>	IRA deduction . . . . .		<b>20</b>	
<b>21</b>	Student loan interest deduction . . . . .		<b>21</b>	
<b>22</b>	Reserved for future use . . . . .		<b>22</b>	
<b>23</b>	Archer MSA deduction . . . . .		<b>23</b>	
<b>24</b>	Other adjustments:			
<b>a</b>	Jury duty pay (see instructions) . . . . .	<b>24a</b>		
<b>b</b>	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit . . . . .	<b>24b</b>		
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . .	<b>24c</b>		
<b>d</b>	Reforestation amortization and expenses . . . . .	<b>24d</b>		
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	<b>24e</b>		
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans . . . . .	<b>24f</b>		
<b>g</b>	Contributions by certain chaplains to section 403(b) plans . . . . .	<b>24g</b>		
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	<b>24h</b>		
<b>i</b>	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations . . . . .	<b>24i</b>		
<b>j</b>	Housing deduction from Form 2555 . . . . .	<b>24j</b>		
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	<b>24k</b>		
<b>z</b>	Other adjustments. List type and amount: _____	<b>24z</b>		
<b>25</b>	Total other adjustments. Add lines 24a through 24z . . . . .		<b>25</b>	
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10 . . . . .		<b>26</b>	

**SCHEDULE 2  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

**Part I Tax**

<b>1</b>	Alternative minimum tax. Attach Form 6251 . . . . .	<b>1</b>	
<b>2</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>2</b>	
<b>3</b>	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . . . . .	<b>3</b>	

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	
<b>5</b>	Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .	<b>5</b>	
<b>6</b>	Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .	<b>6</b>	
<b>7</b>	Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .	<b>7</b>	
<b>8</b>	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here . . . . . <input type="checkbox"/>	<b>8</b>	
<b>9</b>	Household employment taxes. Attach Schedule H . . . . .	<b>9</b>	
<b>10</b>	Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .	<b>10</b>	
<b>11</b>	Additional Medicare Tax. Attach Form 8959 . . . . .	<b>11</b>	
<b>12</b>	Net investment income tax. Attach Form 8960 . . . . .	<b>12</b>	
<b>13</b>	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .	<b>13</b>	
<b>14</b>	Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .	<b>14</b>	
<b>15</b>	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .	<b>15</b>	
<b>16</b>	Recapture of low-income housing credit. Attach Form 8611 . . . . .	<b>16</b>	

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**Part II Other Taxes** *(continued)*

<b>17</b>	Other additional taxes:		
<b>a</b>	Recapture of other credits. List type, form number, and amount: _____	<b>17a</b>	
<b>b</b>	Recapture of federal mortgage subsidy, if you sold your home see instructions . . . . .	<b>17b</b>	
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889 . . . . .	<b>17c</b>	
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 . . . . .	<b>17d</b>	
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853 . . . . .	<b>17e</b>	
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853 . . . . .	<b>17f</b>	
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property . . . . .	<b>17g</b>	
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A . . . . .	<b>17h</b>	
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A . . . . .	<b>17i</b>	
<b>j</b>	Section 72(m)(5) excess benefits tax . . . . .	<b>17j</b>	
<b>k</b>	Golden parachute payments . . . . .	<b>17k</b>	
<b>l</b>	Tax on accumulation distribution of trusts . . . . .	<b>17l</b>	
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation . . . . .	<b>17m</b>	
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 . . . . .	<b>17n</b>	
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR . . . . .	<b>17o</b>	
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund . . . . .	<b>17p</b>	
<b>q</b>	Any interest from Form 8621, line 24 . . . . .	<b>17q</b>	
<b>z</b>	Any other taxes. List type and amount: _____ _____	<b>17z</b>	
<b>18</b>	Total additional taxes. Add lines 17a through 17z . . . . .		<b>18</b>
<b>19</b>	Reserved for future use . . . . .		<b>19</b>
<b>20</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>20</b>	
<b>21</b>	Add lines 4, 7 through 16, and 18. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . .		<b>21</b>

**SCHEDULE 3  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Credits and Payments**

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

**Part I Nonrefundable Credits**

<b>1</b>	Foreign tax credit. Attach Form 1116 if required . . . . .		<b>1</b>
<b>2</b>	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 . . . . .		<b>2</b>
<b>3</b>	Education credits from Form 8863, line 19 . . . . .		<b>3</b>
<b>4</b>	Retirement savings contributions credit. Attach Form 8880 . . . . .		<b>4</b>
<b>5a</b>	Residential clean energy credit from Form 5695, line 15 . . . . .		<b>5a</b>
<b>b</b>	Energy efficient home improvement credit from Form 5695, line 32 . . . . .		<b>5b</b>
<b>6</b>	Other nonrefundable credits:		
<b>a</b>	General business credit. Attach Form 3800 . . . . .	<b>6a</b>	
<b>b</b>	Credit for prior year minimum tax. Attach Form 8801 . . . . .	<b>6b</b>	
<b>c</b>	Adoption credit. Attach Form 8839 . . . . .	<b>6c</b>	
<b>d</b>	Credit for the elderly or disabled. Attach Schedule R . . . . .	<b>6d</b>	
<b>e</b>	Reserved for future use . . . . .	<b>6e</b>	
<b>f</b>	Clean vehicle credit. Attach Form 8936 . . . . .	<b>6f</b>	
<b>g</b>	Mortgage interest credit. Attach Form 8396 . . . . .	<b>6g</b>	
<b>h</b>	District of Columbia first-time homebuyer credit. Attach Form 8859 . . . . .	<b>6h</b>	
<b>i</b>	Qualified electric vehicle credit. Attach Form 8834 . . . . .	<b>6i</b>	
<b>j</b>	Alternative fuel vehicle refueling property credit. Attach Form 8911 . . . . .	<b>6j</b>	
<b>k</b>	Credit to holders of tax credit bonds. Attach Form 8912 . . . . .	<b>6k</b>	
<b>l</b>	Amount on Form 8978, line 14. See instructions . . . . .	<b>6l</b>	
<b>m</b>	Credit for previously owned clean vehicles. Attach Form 8936 . . . . .	<b>6m</b>	
<b>z</b>	Other nonrefundable credits. List type and amount: _____ _____	<b>6z</b>	
<b>7</b>	Total other nonrefundable credits. Add lines 6a through 6z . . . . .		<b>7</b>
<b>8</b>	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 . . . . .		<b>8</b>

(continued on page 2)

**Part II Other Payments and Refundable Credits**

<b>9</b>	Net premium tax credit. Attach Form 8962 . . . . .		<b>9</b>	
<b>10</b>	Amount paid with request for extension to file (see instructions) . . . . .		<b>10</b>	
<b>11</b>	Excess social security and tier 1 RRTA tax withheld . . . . .		<b>11</b>	
<b>12</b>	Credit for federal tax on fuels. Attach Form 4136 . . . . .		<b>12</b>	
<b>13</b>	Other payments or refundable credits:			
<b>a</b>	Form 2439 . . . . .	<b>13a</b>		
<b>b</b>	Credit for repayment of amounts included in income from earlier years . . . . .	<b>13b</b>		
<b>c</b>	Elective payment election amount from Form 3800, Part III, line 6, column (i) . . . . .	<b>13c</b>		
<b>d</b>	Deferred amount of net 965 tax liability (see instructions) . . . . .	<b>13d</b>		
<b>z</b>	Other payments or refundable credits. List type and amount:  _____	<b>13z</b>		
<b>14</b>	Total other payments or refundable credits. Add lines 13a through 13z . . . . .		<b>14</b>	
<b>15</b>	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31 . . . . .		<b>15</b>	



**SCHEDULE A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Itemized Deductions**

Attach to Form 1040 or 1040-SR.

Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.

**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR

Your social security number

**Medical and Dental Expenses**

**Caution:** Do not include expenses reimbursed or paid by others.

- 1** Medical and dental expenses (see instructions) . . . . . **1**
- 2** Enter amount from Form 1040 or 1040-SR, line 11 **2**
- 3** Multiply line 2 by 7.5% (0.075) . . . . . **3**
- 4** Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . . **4**

**Taxes You Paid**

- 5** State and local taxes.
  - a** State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box  **5a**
  - b** State and local real estate taxes (see instructions) . . . . . **5b**
  - c** State and local personal property taxes . . . . . **5c**
  - d** Add lines 5a through 5c . . . . . **5d**
  - e** Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) . . . . . **5e**
- 6** Other taxes. List type and amount: \_\_\_\_\_ **6**
- \_\_\_\_\_
- 7** Add lines 5e and 6 . . . . . **7**

**Interest You Paid**

**Caution:** Your mortgage interest deduction may be limited. See instructions.

- 8** Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box 
  - a** Home mortgage interest and points reported to you on Form 1098. See instructions if limited . . . . . **8a**
  - b** Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address . . . . . **8b**
  - \_\_\_\_\_
  - c** Points not reported to you on Form 1098. See instructions for special rules . . . . . **8c**
  - d** Reserved for future use . . . . . **8d**
  - e** Add lines 8a through 8c . . . . . **8e**
- 9** Investment interest. Attach Form 4952 if required. See instructions **9**
- 10** Add lines 8e and 9 . . . . . **10**

**Gifts to Charity**

**Caution:** If you made a gift and got a benefit for it, see instructions.

- 11** Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . . **11**
- 12** Other than by cash or check. If you made any gift of \$250 or more, see instructions. You **must** attach Form 8283 if over \$500 . . . . . **12**
- 13** Carryover from prior year . . . . . **13**
- 14** Add lines 11 through 13 . . . . . **14**

**Casualty and Theft Losses**

- 15** Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions . . . . . **15**

**Other Itemized Deductions**

- 16** Other—from list in instructions. List type and amount: \_\_\_\_\_ **16**
- \_\_\_\_\_

**Total Itemized Deductions**

- 17** Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12 . . . . . **17**
- 18** If you elect to itemize deductions even though they are less than your standard deduction, check this box  \_\_\_\_\_

**SCHEDULE B  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

**Interest and Ordinary Dividends**

Attach to Form 1040 or 1040-SR.

Go to [www.irs.gov/ScheduleB](http://www.irs.gov/ScheduleB) for instructions and the latest information.

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **08**

Your social security number

**Part I  
Interest**

(See instructions and the Instructions for Form 1040, line 2b.)

**Note:** If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

**1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:

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Amount	
<b>1</b>	
<b>2</b>	
<b>3</b>	
<b>4</b>	

**Note:** If line 4 is over \$1,500, you must complete Part III.

**Part II  
Ordinary Dividends**

(See instructions and the Instructions for Form 1040, line 3b.)

**Note:** If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

**5** List name of payer: .....

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Amount	
<b>5</b>	
<b>6</b>	

**Note:** If line 6 is over \$1,500, you must complete Part III.

**Part III  
Foreign Accounts and Trusts**

You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

**Caution:** If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instructions.

**7a** At any time during 2023, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions . . . . .

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements . . . . .

**b** If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located: .....

.....

**8** During 2023, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions . . . . .

Yes	No

SCHEDULE C (Form 1040)

Profit or Loss From Business (Sole Proprietorship)

OMB No. 1545-0074

2023

Department of the Treasury Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065. Go to www.irs.gov/ScheduleC for instructions and the latest information.

Attachment Sequence No. 09

Name of proprietor, Social security number (SSN), Principal business or profession, Business name, Business address, Accounting method, Did you materially participate, etc.

Part I Income table with rows 1-7: Gross receipts or sales, Returns and allowances, Subtract line 2 from line 1, Cost of goods sold, Gross profit, Other income, Gross income.

Part II Expenses table with rows 8-32: Advertising, Car and truck expenses, Commissions and fees, Contract labor, Depreciation, Employee benefit programs, Insurance, Interest, Legal and professional services, Office expense, Pension and profit-sharing plans, Rent or lease, Repairs and maintenance, Supplies, Taxes and licenses, Travel and meals, Utilities, Wages, Other expenses, Total expenses, Tentative profit or (loss), Expenses for business use of your home, Net profit or (loss).

**Part III** Cost of Goods Sold (see instructions)

**33** Method(s) used to value closing inventory:    **a**  Cost    **b**  Lower of cost or market    **c**  Other (attach explanation)

**34** Was there any change in determining quantities, costs, or valuations between opening and closing inventory?  
If "Yes," attach explanation . . . . .  **Yes**     **No**

<b>35</b> Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . .	<b>35</b>	
<b>36</b> Purchases less cost of items withdrawn for personal use . . . . .	<b>36</b>	
<b>37</b> Cost of labor. Do not include any amounts paid to yourself . . . . .	<b>37</b>	
<b>38</b> Materials and supplies . . . . .	<b>38</b>	
<b>39</b> Other costs . . . . .	<b>39</b>	
<b>40</b> Add lines 35 through 39 . . . . .	<b>40</b>	
<b>41</b> Inventory at end of year . . . . .	<b>41</b>	
<b>42</b> <b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .	<b>42</b>	

**Part IV** Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

**43** When did you place your vehicle in service for business purposes? (month/day/year) \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

**44** Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:  
**a** Business \_\_\_\_\_    **b** Commuting (see instructions) \_\_\_\_\_    **c** Other \_\_\_\_\_

**45** Was your vehicle available for personal use during off-duty hours? . . . . .  **Yes**     **No**

**46** Do you (or your spouse) have another vehicle available for personal use?. . . . .  **Yes**     **No**

**47a** Do you have evidence to support your deduction? . . . . .  **Yes**     **No**

**b** If "Yes," is the evidence written? . . . . .  **Yes**     **No**

**Part V** Other Expenses. List below business expenses not included on lines 8–26, line 27b, or line 30.

<b>48</b> <b>Total other expenses.</b> Enter here and on line 27a . . . . .	<b>48</b>	

**SCHEDULE D  
(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

**2023**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.  
Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.

Attachment  
Sequence No. **12**

Name(s) shown on return

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?  Yes  No  
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less** (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( )
<b>7 Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .				<b>7</b>

**Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year** (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( )
<b>15 Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . .				<b>15</b>

**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>	<b>16</b>	
<p><b>17</b> Are lines 15 and 16 <b>both</b> gains?</p> <p><input type="checkbox"/> <b>Yes.</b> Go to line 18.</p> <p><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>		
<p><b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . .</p>	<b>18</b>	
<p><b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . .</p>	<b>19</b>	
<p><b>20</b> Are lines 18 and 19 both zero or blank and you are not filing Form 4952?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.</p> <p><input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.</p>		
<p><b>21</b> If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:</p> <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>	<b>21</b> ( )	
<p><b>22</b> Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.</p> <p><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

SCHEDULE E (Form 1040)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

2023

Attachment Sequence No. 13

Department of the Treasury Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

Go to www.irs.gov/ScheduleE for instructions and the latest information.

Name(s) shown on return

Your social security number

Part I Income or Loss From Rental Real Estate and Royalties

Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

- A Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions. B If "Yes," did you or will you file required Form(s) 1099?

1a Physical address of each property (street, city, state, ZIP code)

Table with 3 rows (A, B, C) for physical addresses.

Table with 6 columns: 1b Type of Property, 2 For each rental real estate property... Fair Rental Days, Personal Use Days, QJV. Rows A, B, C.

Type of Property:

- 1 Single Family Residence, 2 Multi-Family Residence, 3 Vacation/Short-Term Rental, 4 Commercial, 5 Land, 6 Royalties, 7 Self-Rental, 8 Other (describe)

Main table for income and expenses with columns for Properties A, B, C and rows for Income (3, 4), Expenses (5-20), and Totals (21-26).

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section Yes No

Table with 6 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if basis computation is required, (f) Check if any amount is not at risk. Rows A, B, C, D.

Summary table for Part II with columns: (g) Passive loss allowed, (h) Passive income from Schedule K-1, (i) Nonpassive loss allowed, (j) Section 179 expense deduction from Form 4562, (k) Nonpassive income from Schedule K-1. Rows A, B, C, D, 29a Totals, b Totals, 30, 31, 32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A, B.

Summary table for Part III with columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Rows A, B, 34a Totals, b Totals, 35, 36, 37.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Rows 38, 39.

Part V Summary

Summary table for Part V with 2 columns: Description, Amount. Rows 40, 41, 42, 43.



**SCHEDULE SE  
(Form 1040)**

**Self-Employment Tax**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-SS, or 1040-NR.

**2023**  
Attachment  
Sequence No. **17**

Go to [www.irs.gov/ScheduleSE](http://www.irs.gov/ScheduleSE) for instructions and the latest information.

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR)

Social security number of person  
with **self-employment** income

**Part I Self-Employment Tax**

**Note:** If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

**A** If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

**1a** Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A **1a**

**b** If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ **1b** ( )

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

**2** Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order **2**

**3** Combine lines 1a, 1b, and 2 **3**

**4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **4a**

**Note:** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

**b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here **4b**

**c** Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue **4c**

**5a** Enter your **church employee income** from Form W-2. See instructions for definition of church employee income **5a**

**b** Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- **5b**

**6** Add lines 4c and 5b **6**

**7** Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2023 **7** 160,200

**8a** Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$160,200 or more, skip lines 8b through 10, and go to line 11 **8a**

**b** Unreported tips subject to social security tax from Form 4137, line 10 **8b**

**c** Wages subject to social security tax from Form 8919, line 10 **8c**

**d** Add lines 8a, 8b, and 8c **8d**

**9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 **9**

**10** Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) **10**

**11** Multiply line 6 by 2.9% (0.029) **11**

**12 Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4, or Form 1040-SS, Part I, line 3** **12**

**13 Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15** **13**

**Part II Optional Methods To Figure Net Earnings** (see instructions)

**Farm Optional Method.** You may use this method **only** if **(a)** your gross farm income<sup>1</sup> wasn't more than \$9,840, **or (b)** your net farm profits<sup>2</sup> were less than \$7,103.

<b>14</b> Maximum income for optional methods . . . . .	<b>14</b>	6,560
<b>15</b> Enter the <b>smaller</b> of: two-thirds ( $\frac{2}{3}$ ) of gross farm income <sup>1</sup> (not less than zero) <b>or</b> \$6,560. Also, include this amount on line 4b above . . . . .	<b>15</b>	

**Nonfarm Optional Method.** You may use this method **only** if **(a)** your net nonfarm profits<sup>3</sup> were less than \$7,103 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> **and (b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

<b>16</b> Subtract line 15 from line 14 . . . . .	<b>16</b>	
<b>17</b> Enter the <b>smaller</b> of: two-thirds ( $\frac{2}{3}$ ) of gross nonfarm income <sup>4</sup> (not less than zero) <b>or</b> the amount on line 16. Also, include this amount on line 4b above . . . . .	<b>17</b>	

<sup>1</sup> From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

<sup>2</sup> From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

<sup>3</sup> From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

<sup>4</sup> From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

**Social Security and Medicare Tax on Unreported Tip Income**

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.  
Go to [www.irs.gov/Form4137](http://www.irs.gov/Form4137) for the latest information.

Attachment  
Sequence No. **24**

Name of person who received tips. If married, complete a separate Form 4137 for each spouse with unreported tips. Social security number

1	(a) Name of employer to whom you were required to but didn't report all your tips (see instructions)	(b) Employer identification number (see instructions)	(c) Total cash and charge tips you received (including unreported tips) (see instructions)	(d) Total cash and charge tips you reported to your employer
A				
B				
C				
D				
E				
2	Total cash and charge tips you <b>received</b> in 2023. Add the amounts from line 1, column (c)		2	
3	Total cash and charge tips you <b>reported</b> to your employer(s) in 2023. Add the amounts from line 1, column (d)			3
4	Subtract line 3 from line 2. You <b>must</b> include this amount on line 1c of Form 1040, 1040-SR, or 1040-NR. See <i>Allocated tips</i> on page 2			4
5	Cash and charge tips you received but didn't report to your employer because the total was less than \$20 in a calendar month (see instructions)			5
6	Unreported tips subject to Medicare tax. Subtract line 5 from line 4			6
7	Maximum amount of wages (including tips) subject to social security tax		7	160,200
8	Total social security wages and social security tips (total of boxes 3 and 7 shown on your Form(s) W-2) and railroad retirement (RRTA) compensation (subject to 6.2% rate) (see instructions)		8	
9	Subtract line 8 from line 7. If line 8 is more than line 7, enter -0-			9
10	Unreported tips subject to social security tax. Enter the <b>smaller</b> of line 6 or line 9. If you received tips as a federal, state, or local government employee, see instructions			10
11	Multiply line 10 by 0.062 (social security tax rate)			11
12	Multiply line 6 by 0.0145 (Medicare tax rate)			12
13	Add lines 11 and 12. Enter here and include as tax on Schedule 2 (Form 1040), line 5; Form 1040-SS (sp), Part I, line 6; or Form 1040-SS, Part I, line 6. See your tax return instructions			13

**General Instructions**

**Future Developments**

For the latest information about developments related to Form 4137 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form4137](http://www.irs.gov/Form4137).

**What's New**

For 2023, the maximum wages and tips subject to social security tax increases to \$160,200. The social security tax rate an employee must pay on tips remains at 6.2%.

**Reminder**

A 0.9% Additional Medicare Tax applies to Medicare wages, Railroad Retirement Tax Act (RRTA) compensation, and self-employment income over a threshold amount based on your filing status. Use Form 8959, Additional Medicare Tax, to figure this tax. See the Instructions for Form 8959 for more information on the Additional Medicare Tax.

**Purpose of form.** Use Form 4137 **only** to figure the social security and Medicare tax owed on tips you didn't report to your employer, including any allocated tips shown on your Form(s) W-2 that you must report as income. You must also report the income on Form 1040, 1040-SR, or 1040-NR, line 1c. By filing this form, your social security and Medicare tips will be credited to your social security record (used to figure your benefits). Don't use Form 4137 as a substitute Form W-2.



*If you believe you're an employee and you received Form 1099-MISC, Miscellaneous Information, or Form 1099-NEC, Nonemployee Compensation, instead of Form W-2, Wage and Tax Statement, because your employer didn't consider you an employee, don't use this form to report the social security and Medicare tax on that income. Instead, use Form 8919, Uncollected Social Security and Medicare Tax on Wages.*

**Who must file.** You must file Form 4137 if you received cash and charge tips of \$20 or more in a calendar month and didn't report all of those tips to your employer. You must also file Form 4137 if your Form(s) W-2, box 8, shows allocated tips that you must report as income.

**Allocated tips.** You must report all your tips from 2023, including both cash tips and noncash tips, as income on Form 1040, 1040-SR, or 1040-NR. Any tips you reported to your employer in 2023 are included in the wages shown on your Form W-2, box 1. Enter on Form 1040, 1040-SR, or 1040-NR, line 1c, only the tips you received in 2023 and didn't report to your employer. This should include any allocated tips shown on your Form(s) W-2, box 8, unless you have adequate records to show that your unreported tips are less than the amount in box 8. Although allocated tips are shown on your Form W-2, they aren't included in box 1 on that form and no tax is withheld from these tips.

**Tips you must report to your employer.** If you receive \$20 or more in cash tips (defined next), you must report 100% of those tips to your employer through a written report. Cash tips include tips paid by cash, check, debit card, and credit card. The written report should include tips your employer paid to you for charge customers, tips you received directly from customers, and tips you received from other employees under any tip-sharing arrangement. If, in any month, you worked for two or more employers and received tips while working for each, the \$20 rule applies separately to the tips you received while working for each employer and not to the total you received. You must report your tips to your employer by the 10th day of the month following the month you received them. If the 10th day of the month falls on a Saturday, Sunday, or legal holiday, give your employer the report by the next business day. For example, because August 10, 2024, is a Saturday, you must report your tips received in July 2024 by August 12, 2024.

**Employees subject to the Railroad Retirement Tax Act.** Don't use Form 4137 to report tips received for work covered by the Railroad Retirement Tax Act. To get railroad retirement credit, you must report these tips to your employer.

**Payment of tax.** Tips you reported to your employer are subject to social security and Medicare tax (or railroad retirement tax), Additional Medicare Tax, and income tax withholding. Your employer collects these taxes from wages (excluding tips) or other funds of yours available to cover them. If your wages weren't enough to cover these taxes, you may have given your employer the additional amounts needed. Your Form W-2 will include the tips you reported to your employer and the taxes withheld. If there wasn't enough money to cover the social security and Medicare tax (or railroad retirement tax), your Form W-2 will also show the uncollected tax due in box 12 with codes A and B. See the instructions for Schedule 2 (Form 1040), line 13, to see how to report the tax due. If you worked in American Samoa, Guam, or the U.S. Virgin Islands, the amount of uncollected tax due is identified in box 12 on Form W-2AS, W-2GU, or W-2VI with codes A and B. If you worked in Puerto Rico, Form 499R-2/W-2PR shows the uncollected tax due in the boxes for "Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips" and "Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips." Unlike the uncollected portion of the regular (1.45%) Medicare tax, the uncollected Additional Medicare Tax isn't reported on Form W-2, box 12, with code B.

**Penalty for not reporting tips.** If you didn't report tips to your employer as required, you may be charged a penalty equal to 50% of the social security, Medicare, and Additional Medicare Taxes due on those tips. You can avoid this penalty if you can show (in a statement attached to your return) that your failure to report tips to your employer was due to reasonable cause and not due to willful neglect.

**Additional information.** See Pub. 531, Reporting Tip Income. See Rev. Rul. 2012-18 for guidance on taxes imposed on tips and the difference between tips and service charges. You can find Rev. Rul. 2012-18, 2012-26 I.R.B. 1032, at [www.irs.gov/irb/2012-26\\_IRB#RR-2012-18](http://www.irs.gov/irb/2012-26_IRB#RR-2012-18).

## Specific Instructions

**Line 1.** Complete a separate row for each employer. If you had more than five employers in 2023, attach a statement that contains all of the information (and in a similar format) as required on Form 4137, line 1, or complete and attach line 1 of additional Form(s) 4137. Complete lines 2 through 13 on only one Form 4137. The line 2 and line 3 amounts on that Form 4137 should be the combined totals of all your Forms 4137 and attached statements. Include your name, social security number, and calendar year (2023) on the top of any attachment.

**Column (a).** Enter your employer's name exactly as shown on your Form W-2.

**Column (b).** For each employer's name you entered in column (a), enter the employer identification number (EIN) or the words "Applied For" exactly as shown on your Form W-2.

**Columns (c) and (d).** Include all cash and charge tips you received. All of the following tips must be included.

- Total tips you reported to your employer on time. Tips you reported, as required, by the 10th day of the month following the month you received them are considered income in the month you reported them. For example, tips you received in December 2022 that you reported to your employer after December 31, 2022, but by January 10, 2023, are considered income in 2023 and should be included on your 2023 Form W-2 and reported on Form 4137, line 1. Report these tips in column (d).
- Tips you received in December 2023 that you reported to your employer after December 31, 2023, but by January 10, 2024, are considered income in 2024. Don't include these tips on line 1 for 2023. Instead, report these tips on line 1, column (d), on your 2024 Form 4137.
- Tips you didn't report to your employer on time. Report these tips in column (d). For example, tips you received in December 2023 that you reported to your employer after January 10, 2024, are considered income in 2023 because you didn't report them to your employer on time.
- Tips you didn't report at all (include any allocated tips (see *Allocated tips*, earlier) shown in box 8 on your Form(s) W-2 unless you can prove that your unreported tips are less than the amount in box 8). Report these tips in column (c). These tips are considered income to you in the month you actually received them.
- Tips you received that you weren't required to report to your employer because they totaled less than \$20 during the month. Report these tips in column (c).

**Line 5.** Enter only the tips you weren't required to report to your employer because the total received was less than \$20 in a calendar month. These tips aren't subject to social security and Medicare tax.

**Line 6.** Enter this amount on Form 8959, line 2, if you're required to file that form.

**Line 8.** For railroad retirement (RRTA) compensation, don't include an amount greater than \$160,200, which is the amount subject to the 6.2% rate for 2023.

**Line 10.** If line 6 includes tips you received for work you did as a federal, state, or local government employee and your pay was subject only to the 1.45% Medicare tax, subtract the amount of those tips from the line 6 amount only for the purpose of comparing lines 6 and 9. Don't reduce the actual entry on line 6. Enter "1.45% tips" and the amount you subtracted on the dotted line next to line 10.

**Expenses for Business Use of Your Home**  
 File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used  
 for business during the year.  
 Go to [www.irs.gov/Form8829](http://www.irs.gov/Form8829) for instructions and the latest information.

Name(s) of proprietor(s)	Your social security number
--------------------------	-----------------------------

**Part I Part of Your Home Used for Business**

1 Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	<b>1</b>	
2 Total area of home	<b>2</b>	
3 Divide line 1 by line 2. Enter the result as a percentage	<b>3</b>	%
<b>For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.</b>		
4 Multiply days used for daycare during year by hours used per day	<b>4</b>	hr.
5 If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760	<b>5</b>	hr.
6 Divide line 4 by line 5. Enter the result as a decimal amount	<b>6</b>	
7 Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	<b>7</b>	%

**Part II Figure Your Allowable Deduction**

8 Enter the amount from Schedule C, line 29, <b>plus</b> any gain derived from the business use of your home, <b>minus</b> any loss from the trade or business not derived from the business use of your home. See instructions.	<b>8</b>	
<b>See instructions for columns (a) and (b) before completing lines 9-22.</b>		
	<b>(a)</b> Direct expenses	<b>(b)</b> Indirect expenses
9 Casualty losses (see instructions)	<b>9</b>	
10 Deductible mortgage interest (see instructions)	<b>10</b>	
11 Real estate taxes (see instructions)	<b>11</b>	
12 Add lines 9, 10, and 11	<b>12</b>	
13 Multiply line 12, column (b), by line 7	<b>13</b>	
14 Add line 12, column (a), and line 13	<b>14</b>	
15 Subtract line 14 from line 8. If zero or less, enter -0-	<b>15</b>	
16 Excess mortgage interest (see instructions)	<b>16</b>	
17 Excess real estate taxes (see instructions)	<b>17</b>	
18 Insurance	<b>18</b>	
19 Rent	<b>19</b>	
20 Repairs and maintenance	<b>20</b>	
21 Utilities	<b>21</b>	
22 Other expenses (see instructions)	<b>22</b>	
23 Add lines 16 through 22	<b>23</b>	
24 Multiply line 23, column (b), by line 7	<b>24</b>	
25 Carryover of prior year operating expenses (see instructions)	<b>25</b>	
26 Add line 23, column (a), line 24, and line 25	<b>26</b>	
27 Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 26	<b>27</b>	
28 Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	<b>28</b>	
29 Excess casualty losses (see instructions)	<b>29</b>	
30 Depreciation of your home from line 42 below	<b>30</b>	
31 Carryover of prior year excess casualty losses and depreciation (see instructions)	<b>31</b>	
32 Add lines 29 through 31	<b>32</b>	
33 Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 28 or line 32	<b>33</b>	
34 Add lines 14, 27, and 33	<b>34</b>	
35 Casualty loss portion, if any, from lines 14 and 33. Carry amount to <b>Form 4684</b> . See instructions	<b>35</b>	
36 <b>Allowable expenses for business use of your home.</b> Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	<b>36</b>	

**Part III Depreciation of Your Home**

37 Enter the <b>smaller</b> of your home's adjusted basis or its fair market value. See instructions	<b>37</b>	
38 Value of land included on line 37	<b>38</b>	
39 Basis of building. Subtract line 38 from line 37	<b>39</b>	
40 Business basis of building. Multiply line 39 by line 7	<b>40</b>	
41 Depreciation percentage (see instructions)	<b>41</b>	%
42 Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	<b>42</b>	

**Part IV Carryover of Unallowed Expenses to 2024**

43 Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	<b>43</b>	
44 Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	<b>44</b>	

**2023 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)

/  /

Extension filed

Form OR-24

Amended return.

If amending for an NOL tax year (YYYY)  
NOL, tax year the  
NOL was generated:

Form OR-243

Federal Form 8379

Calculated with "as if" federal return

Federal Form 8886

Short-year tax election

Disaster relief

Space for 2-D barcode—do not write in box below

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 first name

Initial

Spouse date of birth (MM/DD/YYYY)

/  /

Spouse last name

Spouse SSN

-  -

First time using this SSN (see instructions)

Applied for ITIN

Deceased

Current mailing 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 information **above**)  
4.  Head of household (with qualifying dependent)      5.  Qualifying surviving spouse



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

SSN

[Text input field for last name]

[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 you have more than three dependents, complete Schedule OR-ADD-DEP. Include the schedule with your return.

Dependent 1: First name [ ] Initial [ ] Dependent 1: Last name [ ]

Dependent 1: Date of birth (MM/DD/YYYY) [ ][ ]/[ ][ ]/[ ][ ][ ][ ] Dependent 1: 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: 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: 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 lines 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

SSN

[Text input field for last name]

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

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. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ][ ] . 0 0
- 8. Total additions from Schedule OR-ASC, line A5 ..... 8. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ][ ] . 0 0
- 9. Income after additions. Add lines 7 and 8 ..... 9. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ][ ] . 0 0

Subtractions

- 10. 2023 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, line B7 ..... 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 ..... 17. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ][ ] . 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
	\$2,605	\$5,210	\$2,605 or \$0	\$5,210	\$4,195

See instructions if you are age 65 or older, blind, or if someone can claim you as a dependent. See instructions if you are married filing separately.

- 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

SSN

[Last name input box]

[SSN input box: [ ][ ][ ] - [ ][ ] - [ ][ ][ ][ ]]

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Oregon tax

[ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

20. Tax (see instructions) ..... 20.

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

[ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

21. Interest on certain installment sales ..... 21.

[ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

22. Total tax recaptures from Schedule OR-ASC, line C5 ..... 22.

[ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

23. Total additions to tax. Line 21 plus line 22..... 23.

[ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

24. Total tax before credits. Add lines 20 and 23..... 24.

Standard and carryforward credits

[ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

25. Exemption credit. If the amount on line 7 is \$100,000 or less, multiply your total exemptions on line 6e by \$236. Otherwise, see instructions ..... 25.

[ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

26. Political contribution credit. See limits in instructions ..... 26.

[ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

27. Total standard credits from Schedule OR-ASC, line D16..... 27.

[ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

28. Total standard credits. Add lines 25 through 27 ..... 28.

[ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

29. Tax minus standard credits. Line 24 minus line 28. If line 28 is more than line 24, enter 0 ..... 29.

[ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

30. Total carryforward credits used this year from Schedule OR-ASC, line E9. Line 30 can't be more than line 29 (see Schedule OR-ASC instructions) ..... 30.

[ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

31. Tax after standard and carryforward credits. Line 29 minus line 30 ..... 31.



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

Last name

SSN

[Empty text box for last name]

[Empty boxes for SSN: [ ][ ][ ] - [ ][ ] - [ ][ ][ ][ ]]

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

Payments and refundable credits

32. Oregon income tax withheld. <b>Include a copy of your Forms W-2 and 1099</b> .....	32.	[ ][ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	.	[ 0 ]	[ 0 ]
33. Amount applied from your prior year's tax refund.....	33.	[ ][ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	.	[ 0 ]	[ 0 ]
34. Estimated tax payments for 2023. <b>Include all estimated payments you made by April 15, 2024, including any extension payment</b> (see instructions). Do not include the amount on line 33.....	34.	[ ][ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	.	[ 0 ]	[ 0 ]
35. Tax payments from a pass-through entity .....	35.	[ ][ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	.	[ 0 ]	[ 0 ]
36. Earned income credit (see instructions).....	36.	[ ][ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	.	[ 0 ]	[ 0 ]
37. Oregon Kids Credit (see instructions) .....	37.	[ ][ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	.	[ 0 ]	[ 0 ]
38. Kicker (Oregon surplus credit). Enter your kicker credit amount (see instructions). <b>If you elect to donate your kicker to the State School Fund, enter 0 and see line 55</b> .....	38.	[ ][ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	.	[ 0 ]	[ 0 ]
39. Total refundable credits from Schedule OR-ASC, line F7 .....	39.	[ ][ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	.	[ 0 ]	[ 0 ]
40. Total payments and refundable credits. Add lines 32 through 39.....	40.	[ ][ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	.	[ 0 ]	[ 0 ]

Tax to pay or refund

41. <b>Overpayment of tax.</b> If line 31 is <b>less</b> than line 40, you overpaid. Line 40 minus line 31 .....	41.	[ ][ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	.	[ 0 ]	[ 0 ]
42. <b>Net tax.</b> If line 31 is <b>more</b> than line 40, you have tax to pay. Line 31 minus line 40 .....	42.	[ ][ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	.	[ 0 ]	[ 0 ]
43. Penalty and interest for filing or paying late (see instructions) .....	43.	[ ][ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	.	[ 0 ]	[ 0 ]
44. Interest on underpayment of estimated tax. <b>Include Form OR-10</b> .....	44.	[ ][ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	.	[ 0 ]	[ 0 ]

Exception number from Form OR-10, line 1 44a. [ ] Check box if you annualized: 44b. [ ]



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

Last name

SSN  -  -

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

**Tax to pay or refund** (continued)

- 45. Total penalty and interest due. Add lines 43 and 44 ..... 45.  /  /  .  0  0
- 46. **Net tax including penalty and interest.**  
Line 42 plus line 45 ..... **This is the amount you owe.** 46.  /  /  .  0  0
- 47. **Overpayment less penalty and interest.**  
Line 41 minus line 45 ..... **This is your refund.** 47.  /  /  .  0  0
- 48. Estimated tax. Fill in the portion of line 47 you want applied to your open  
estimated tax account ..... 48.  /  /  .  0  0
- 49. Charitable checkoff donations from Schedule OR-DONATE, line 30 ..... 49.  /  /  .  0  0
- 50. Political party \$3 checkoff ..... 50.  /  /  .  0  0
- Party code:      50a. You        50b. Spouse
- 51. Oregon 529 college savings plan deposits from Schedule OR-529, line 5 ..... 51.  /  /  .  0  0
- 52. Total. Add lines 48 through 51. Line 52 can't be more than your  
refund on line 47 ..... 52.  /  /  .  0  0
- 53. **Net refund.** Line 47 minus line 52 ..... **This is your net refund.** 53.  /  /  .  0  0

**Direct deposit**

54. 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**

55. If you elect to donate your kicker to the State School Fund, check this box. .... 55a.

Complete the kicker worksheet in the instructions and enter the amount here. .... **This election is irrevocable.** 55b.  /  /  .  0  0



Page 7 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

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

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 46)

- Online: www.oregon.gov/dor.
• By mail: Payable to the Oregon Department of Revenue. Write "2023 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 Form OR-40-V 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.



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

Last name

SSN

--

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

**Amended statement.** Complete this section only if you're amending your 2023 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.



**2022 Form OR-40-N**  
**Oregon Individual Income Tax Return for Nonresidents**

Oregon Department of Revenue

Page 1 of 11 • 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)

/  /

Extension filed

Form OR-24

Amended return.

If amending for an NOL tax year (YYYY)  
NOL, tax year the  
NOL was generated:

Form OR-243

Federal Form 8379

Calculated with "as if" federal return

Federal Form 8886

Short-year tax election

Disaster relief

Employment exception

Military

Space for 2-D barcode—do not write in box below

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 first name

Initial

Spouse date of birth (MM/DD/YYYY)

/  /

Spouse last name

Spouse 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 surviving spouse



Page 2 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

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.

Dependent 1: First name [ ] Initial [ ] Dependent 1: Last name [ ]

Dependent 1: Date of birth (MM/DD/YYYY) [ ][ ]/[ ][ ]/[ ][ ][ ][ ] Dependent 1: 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: 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: 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 lines 6a through 6d..... Total 6e.



Page 3 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

[Last name input field]

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

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

Income

Federal column (F)

Oregon column (S)

7. Wages, salaries, and other pay for work from federal Form 1040 or 1040-SR, line 1z. Include all Forms W-2.

7F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

7S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

8. Interest income from Form 1040 or 1040-SR, line 2b.

8F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

8S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

9. Dividend income from Form 1040 or 1040-SR, line 3b.

9F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

9S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

10. State and local income tax refunds from federal Schedule 1, line 1.

10F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

10S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

11. Alimony received from federal Schedule 1, line 2a.

11F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

11S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

12. Business income or loss from federal Schedule 1, line 3.

12F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

12S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

13. Capital gain or loss from Form 1040 or 1040-SR, line 7.

13F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

13S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

14. Other gains or losses from federal Schedule 1, line 4.

14F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

14S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

15. IRA distributions from Form 1040 or 1040-SR, line 4b.

15F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

15S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0





Page 4 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

[Last name input field]

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

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

Federal column (F)

Oregon column (S)

16. Pensions and annuities from Form 1040 or 1040-SR, line 5b.

16F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

16S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

17. Schedule E income or loss from federal Schedule 1, line 5.

17F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

17S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

18. Farm income or loss from federal Schedule 1, line 6.

18F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

18S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

19. Social Security benefits from Form 1040 or 1040-SR, line 6b; and unemployment and other income from federal Schedule 1, lines 7 and 9.

19F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

19S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

20. Total income. Add lines 7 through 19.

20F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

20S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

Adjustments

21. IRA or SEP and SIMPLE contributions, from federal Schedule 1, lines 16 and 20.

21F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

21S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

22. Education deductions from federal Schedule 1, lines 11 and 21.

22F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

22S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

23. Moving expenses from federal Schedule 1, line 14.

23F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

23S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0



Page 5 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

[Last name input field]

[SSN input field]

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

Federal column (F)

Oregon column (S)

24. Deduction for self-employment tax from federal Schedule 1, line 15.

24F. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

24S. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

25. Self-employed health insurance deduction from federal Schedule 1, line 17.

25F. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

25S. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

26. Alimony paid from federal Schedule 1, line 19a.

26F. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

26S. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

27. Total adjustments from Schedule OR-ASC-NP, line A7 for the federal column and line A8 for the Oregon column.

27F. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

27S. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

28. Total adjustments. Add lines 21 through 27.

28F. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

28S. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

29. Income after adjustments. Line 20 minus line 28.

29F. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

29S. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

Additions

30. Total additions from Schedule OR-ASC-NP, line B7 for the federal column and line B8 for the Oregon column.

30F. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

30S. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

31. Income after additions. Add lines 29 and 30.

31F. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0

31S. [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . 0 0



Page 6 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

 -  - 

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

**Subtractions**

**Federal column (F)**

**Oregon column (S)**

32. Social Security and tier 1 Railroad Retirement Board benefits included on line 19F.

32F.    ,    ,    .

33. Total subtractions from Schedule OR-ASC-NP, line C7 for the federal column and line C8 for the Oregon column.

33F.    ,    ,    .

33S.    ,    ,    .

34. Income after subtractions. Line 31 minus lines 32 and 33.

34F.    ,    ,    .

34S.    ,    ,    .

35. **Oregon percentage** (see instructions; not more than 100.0%).....35.    .  %

**Deductions and modifications**

36. Amount from line 34S ..... 36.

,    ,    .

37. **Oregon itemized deductions.** Enter your Oregon itemized deductions from Schedule OR-A, line 23. If you are not itemizing your deductions, enter 0 ..... 37.

,    ,    .

38. **Standard deduction.** Enter your standard deduction ..... 38.

,    ,    .

**You were:** 38a.  65 or older 38b.  Blind Your spouse was: 38c.  65 or older 38d.  Blind

Standard deductions				
Single	Married filing jointly	Married filing separately	Qualifying surviving spouse	Head of Household
\$2,420	\$4,840	\$2,420 or \$0	\$4,840	\$3,895

See instructions if you are age 65 or older, blind, or if someone can claim you as a dependent.  
See instructions if you are married filing separately.

39. Enter the larger of line 37 or 38..... 39.

,    ,    .

40. 2022 federal tax liability (**see instructions**)..... 40.

,    ,    .

41. Total modifications from Schedule OR-ASC-NP, line D7 ..... 41.

,    ,    .

42. Deductions and modifications multiplied by the Oregon percentage (see instructions)..... 42.

,    ,    .



Page 7 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

[Empty text box for last name]

[Empty SSN boxes: [ ][ ][ ]-[ ][ ]-[ ][ ][ ][ ]]

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

Deductions and modifications (continued)

- 43. Charitable art donation (see instructions)..... 43. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0
- 44. Total deductions and modifications. Add lines 42 and 43..... 44. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0
- 45. Oregon taxable income. Line 36 minus line 44. If line 44 is more than line 36, enter 0 ..... 45. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

Oregon tax

- 46. Tax. Check the appropriate box if you're using an alternative method to calculate your tax (see instructions)..... 46. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0
- 46a.  Schedule OR-FIA-40-N      46b.  Worksheet FCG      46c.  Schedule OR-PTE-NR
- 47. Interest on certain installment sales ..... 47. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0
- 48. Total tax before credits. Add lines 46 and 47 ..... 48. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

Standard and carryforward credits

- 49. Exemption credit (see instructions)..... 49. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0
- 50. Total standard credits from Schedule OR-ASC-NP, line E16..... 50. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0
- 51. Total standard credits. Add lines 49 and 50 ..... 51. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0
- 52. Tax minus standard credits. Line 48 minus line 51. If line 51 is more than line 48, enter 0 ..... 52. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0
- 53. Total carryforward credits used this year from Schedule OR-ASC-NP, line F9. Line 53 can't be more than line 52 (see Schedule OR-ASC and OR-ASC-NP Instructions) ..... 53. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0
- 54. Tax after standard and carryforward credits. Line 52 minus line 53 ..... 54. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0
- 55. Total tax recaptures reported this year from Schedule OR-ASC-NP, line G5 ..... 55. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0



Page 8 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

[Empty text box for last name]

[Empty SSN boxes: [ ][ ][ ] - [ ][ ] - [ ][ ][ ][ ]]

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

Standard and carryforward credits (continued)

56. Tax including tax recaptures. Line 54 plus line 55 ..... 56.

[ ][ ][ ] / [ ][ ][ ] / [ ][ ][ ] . 0 0

Payments and refundable credits

57. Oregon income tax withheld. Include a copy of your Forms W-2 and 1099 ..... 57.

[ ][ ][ ] / [ ][ ][ ] / [ ][ ][ ] . 0 0

58. Amount applied from your prior year's tax refund ..... 58.

[ ][ ][ ] / [ ][ ][ ] / [ ][ ][ ] . 0 0

59. Estimated tax payments for 2022. Include all payments you made prior to the filing date of this return, including real estate transactions. Do not include the amount you already reported on line 58 ..... 59.

[ ][ ][ ] / [ ][ ][ ] / [ ][ ][ ] . 0 0

60. Tax payments from a pass-through entity ..... 60.

[ ][ ][ ] / [ ][ ][ ] / [ ][ ][ ] . 0 0

61. Earned income credit (see instructions)..... 61.

[ ][ ][ ] / [ ][ ][ ] / [ ][ ][ ] . 0 0

Reserved

63. Total refundable credits from Schedule OR-ASC-NP, line H7..... 63.

[ ][ ][ ] / [ ][ ][ ] / [ ][ ][ ] . 0 0

64. Total payments and refundable credits. Add lines 57 through 63 ..... 64.

[ ][ ][ ] / [ ][ ][ ] / [ ][ ][ ] . 0 0

Tax to pay or refund

65. Overpayment of tax. If line 56 is less than line 64, you overpaid. Line 64 minus line 56 ..... 65.

[ ][ ][ ] / [ ][ ][ ] / [ ][ ][ ] . 0 0

66. Net tax. If line 56 is more than line 64, you have tax to pay. Line 56 minus line 64 ..... 66.

[ ][ ][ ] / [ ][ ][ ] / [ ][ ][ ] . 0 0

67. Penalty and interest for filing or paying late (see instructions) ..... 67.

[ ][ ][ ] / [ ][ ][ ] / [ ][ ][ ] . 0 0



Page 9 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

[Last name input field]

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

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

68. Interest on underpayment of estimated tax. Include Form OR-10 ..... 68.

[ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

Exception number from Form OR-10, line 1: 68a.

Check box if you annualized: 68b.

69. Total penalty and interest due. Add lines 67 and 68 ..... 69.

[ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

70. Net tax including penalty and interest.

Line 66 plus line 69 ..... This is the amount you owe. 70.

[ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

71. Overpayment less penalty and interest.

Line 65 minus line 69 ..... This is your refund. 71.

[ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

72. Estimated tax. Fill in the portion of line 71 you want applied to your open estimated tax account ..... 72.

[ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

73. Charitable checkoff donations from Schedule OR-DONATE, line 30 ..... 73.

[ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

74. Oregon 529 college savings plan deposits from Schedule OR-529, line 5 ..... 74.

[ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

75. Total. Add lines 72 through 74. The total can't be more than your refund on line 71 ..... 75.

[ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

76. Net refund. Line 71 minus line 75 ..... This is your net refund. 76.

[ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

Direct deposit

77. 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

[ ]

Reserved



Page 10 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

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 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 70)

- Online: www.oregon.gov/dor.
• By mail: Payable to the Oregon Department of Revenue. Write "2022 Oregon Form OR-40-N" and the last four digits of your SSN or ITIN on your check or money order. If you include payment with your return, don't include Form OR-40-V 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.



Page 11 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

--

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

**Amended statement.** Complete this section only if you're amending your 2022 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.





**2023 Form OR-40-P**  
**Oregon Individual Income Tax Return for Part-year Residents**

Oregon Department of Revenue

Page 1 of 11 • 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)

/  /

Extension filed

Form OR-24

Amended return.

If amending for an NOL tax year (YYYY)  
NOL, tax year the  
NOL was generated:

Form OR-243

Federal Form 8379

Calculated with "as if" federal return

Federal Form 8886

Short-year tax election

Disaster relief

Employment exception

Military

Space for 2-D barcode—do not write in box below

From (MM/DD/YYYY)

/  /

To (MM/DD/YYYY)

/  /

Oregon resident dates:

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 first name

Initial

Spouse date of birth (MM/DD/YYYY)

/  /

Spouse last name

Spouse SSN

-  -

First time using this SSN (see instructions)

Applied for ITIN

Deceased

Current mailing address

City

State

ZIP code

-

Country

Phone

-  -



Last name

SSN

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

Filing Status (check only one box)

- 1. Single 2. Married filing jointly 3. Married filing separately (enter spouse information on page 1) 4. Head of household (with qualifying dependent) 5. Qualifying surviving spouse

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 you have more than three dependents, complete 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: 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: 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: 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.



Page 3 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

[Last name input field]

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

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

6e. Total exemptions. Add lines 6a through 6d..... Total 6e. [ ][ ]

Income

Federal column (F)

Oregon column (S)

7. Wages, salaries, and other pay for work from federal Form 1040 or 1040-SR, line 1z. Include all Forms W-2.

7F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

7S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

8. Interest income from Form 1040 or 1040-SR, line 2b.

8F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

8S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

9. Dividend income from Form 1040 or 1040-SR, line 3b.

9F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

9S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

10. State and local income tax refunds from federal Schedule 1, line 1.

10F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

10S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

11. Alimony received from federal Schedule 1, line 2a.

11F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

11S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

12. Business income or loss from federal Schedule 1, line 3.

12F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

12S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

13. Capital gain or loss from Form 1040 or 1040-SR, line 7.

13F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

13S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

14. Other gains or losses from federal Schedule 1, line 4.

14F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

14S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

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Federal column (F)

Oregon column (S)

15. IRA distributions from Form 1040 or 1040-SR, line 4b.

15F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

15S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

16. Pensions and annuities from Form 1040 or 1040-SR, line 5b.

16F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

16S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

17. Schedule E income or loss from federal Schedule 1, line 5.

17F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

17S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

18. Farm income or loss from federal Schedule 1, line 6.

18F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

18S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

19. Social Security benefits from Form 1040 or 1040-SR, line 6b; and unemployment and other income from federal Schedule 1, lines 7 and 9.

19F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

19S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

20. Total income. Add lines 7 through 19.

20F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

20S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

Adjustments

21. IRA or SEP and SIMPLE contributions, from federal Schedule 1, lines 16 and 20.

21F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

21S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

22. Education deductions from federal Schedule 1, lines 11 and 21.

22F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

22S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0



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Adjustments (continued)

Federal column (F)

Oregon column (S)

23. Moving expenses from federal Schedule 1, line 14.

23F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

23S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

24. Deduction for self-employment tax from federal Schedule 1, line 15.

24F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

24S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

25. Self-employed health insurance deduction from federal Schedule 1, line 17.

25F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

25S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

26. Alimony paid from federal Schedule 1, line 19a.

26F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

26S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

27. Total adjustments from Schedule OR-ASC-NP, line A7 for the federal column and line A8 for the Oregon column.

27F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

27S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

28. Total adjustments. Add lines 21 through 27.

28F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

28S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

29. Income after adjustments. Line 20 minus line 28.

29F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

29S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

Additions

30. Total additions from Schedule OR-ASC-NP, line B7 for the federal column and line B8 for the Oregon column.

30F. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

30S. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0



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**Additions** (continued)

**Federal column (F)**

**Oregon column (S)**

31. Income after additions. Add lines 29 and 30.

31F.    ,    ,    .

31S.    ,    ,    .

**Subtractions**

32. Social Security and tier 1 Railroad Retirement Board benefits included on line 19F.

32F.    ,    ,    .

33. Total subtractions from Schedule OR-ASC-NP, line C7 for the federal column and line C8 for the Oregon column.

33F.    ,    ,    .

33S.    ,    ,    .

34. Income after subtractions. Line 31 minus lines 32 and 33.

34F.    ,    ,    .

34S.    ,    ,    .

35. **Oregon percentage** (see instructions; not more than 100.0%).....35.    .  %

**Deductions and modifications**

36. Amount from line 34F..... 36.

,    ,    .

37. **Oregon itemized deductions.** Enter your Oregon itemized deductions from Schedule OR-A, line 23. If you are not itemizing your deductions, enter 0..... 37.

,    ,    .

38. **Standard deduction.** Enter your standard deduction ..... 38.

,    ,    .

You were: 38a.  65 or older 38b.  Blind Your spouse was: 38c.  65 or older 38d.  Blind

Standard deductions	Single	Married filing jointly	Married filing separately	Qualifying surviving spouse	Head of household
	\$2,605	\$5,210	\$2,605 or \$0	\$5,210	\$4,195

See instructions if you are age 65 or older, blind, or if someone can claim you as a dependent.  
See instructions if you are married filing separately.

39. Enter the larger of line 37 or 38..... 39.

,    ,    .

40. 2023 federal tax liability (see instructions)..... 40.

,    ,    .



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Deductions and modifications (continued)

41. Total modifications from Schedule OR-ASC-NP, line D7 .....	41.	[ ][ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	.	[ 0 ]	[ 0 ]
42. Add lines 39, 40, and 41 .....	42.	[ ][ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	.	[ 0 ]	[ 0 ]
43. Taxable income. Line 36 minus line 42. If line 42 is more than line 36, enter 0 .....	43.	[ ][ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	.	[ 0 ]	[ 0 ]

Oregon tax

44. <b>Tax.</b> Check the appropriate box if you're using an alternative method to calculate your tax (see instructions).....	44.	[ ][ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	.	[ 0 ]	[ 0 ]
44a. <input type="checkbox"/> Schedule OR-FIA-40-P	44b. <input type="checkbox"/> Worksheet FCG	44c. <input type="checkbox"/> Schedule OR-PTE-PY							
45. Oregon income tax. Line 44 multiplied by the <b>Oregon percentage</b> from line 35 (see instructions) .....	45.	[ ][ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	.	[ 0 ]	[ 0 ]
46. Interest on certain installment sales .....	46.	[ ][ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	.	[ 0 ]	[ 0 ]
47. Total tax recaptures from Schedule OR-ASC-NP, line E5.....	47.	[ ][ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	.	[ 0 ]	[ 0 ]
48. Total additions to tax. Line 46 plus line 47.....	48.	[ ][ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	.	[ 0 ]	[ 0 ]
49. Total tax before credits. Add lines 45 and 48.....	49.	[ ][ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	.	[ 0 ]	[ 0 ]

Standard and carryforward credits

50. Exemption credit (see instructions).....	50.	[ ][ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	.	[ 0 ]	[ 0 ]
51. Total standard credits from Schedule OR-ASC-NP, line F16.....	51.	[ ][ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	.	[ 0 ]	[ 0 ]
52. Total standard credits. Add lines 50 and 51 .....	52.	[ ][ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	.	[ 0 ]	[ 0 ]
53. Tax minus standard credits. Line 49 minus line 52. If line 52 is more than line 49, enter 0 .....	53.	[ ][ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	.	[ 0 ]	[ 0 ]



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Standard and carryforward credits (continued)

54. Total carryforward credits used this year (Schedule OR-ASC-NP, line G9). Line 54 can't be more than line 53 (Schedule OR-ASC and OR-ASC-NP Instructions)..... 54. [ ][ ][ ] / [ ][ ][ ] / [ ][ ][ ][ ] . 0 0

55. Tax after standard and carryforward credits. Line 53 minus line 54 ..... 55. [ ][ ][ ] / [ ][ ][ ] / [ ][ ][ ][ ] . 0 0

Payments and refundable credits

56. Oregon income tax withheld. Include a copy of your Forms W-2 and 1099..... 56. [ ][ ][ ] / [ ][ ][ ] / [ ][ ][ ][ ] . 0 0

57. Amount applied from your prior year's tax refund ..... 57. [ ][ ][ ] / [ ][ ][ ] / [ ][ ][ ][ ] . 0 0

58. Estimated tax payments for 2023. Include all estimated payments you made by April 15, 2024, including any extension payment or tax withheld from real estate transactions. Do not include the amount you already reported on line 57 ..... 58. [ ][ ][ ] / [ ][ ][ ] / [ ][ ][ ][ ] . 0 0

59. Tax payments from a pass-through entity ..... 59. [ ][ ][ ] / [ ][ ][ ] / [ ][ ][ ][ ] . 0 0

60. Earned income credit (see instructions)..... 60. [ ][ ][ ] / [ ][ ][ ] / [ ][ ][ ][ ] . 0 0

61. Oregon Kids Credit (see instructions) ..... 61. [ ][ ][ ] / [ ][ ][ ] / [ ][ ][ ][ ] . 0 0

62. Kicker (Oregon surplus credit). Enter your kicker credit amount (see instructions). To donate your kicker to the State School Fund, enter 0 and see line 78 ..... 62. [ ][ ][ ] / [ ][ ][ ] / [ ][ ][ ][ ] . 0 0

63. Total refundable credits from Schedule OR-ASC-NP, line H7..... 63. [ ][ ][ ] / [ ][ ][ ] / [ ][ ][ ][ ] . 0 0

64. Total payments and refundable credits. Add lines 56 through 63 ..... 64. [ ][ ][ ] / [ ][ ][ ] / [ ][ ][ ][ ] . 0 0

Tax to pay or refund

65. Overpayment of tax. If line 55 is less than line 64, you overpaid. Line 64 minus line 55 ..... 65. [ ][ ][ ] / [ ][ ][ ] / [ ][ ][ ][ ] . 0 0

66. Net tax. If line 55 is more than line 64, you have tax to pay. Line 55 minus line 64 ..... 66. [ ][ ][ ] / [ ][ ][ ] / [ ][ ][ ][ ] . 0 0

67. Penalty and interest for filing or paying late (see instructions) ..... 67. [ ][ ][ ] / [ ][ ][ ] / [ ][ ][ ][ ] . 0 0





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Tax to pay or refund (continued)

68. Interest on underpayment of estimated tax. Include Form OR-10 ..... 68. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

Exception number from Form OR-10, line 1: 68a. [ ] Check box if you annualized: 68b. [ ]

69. Total penalty and interest due. Add lines 67 and 68..... 69. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

70. Net tax including penalty and interest. Line 66 plus line 69. .... This is the amount you owe. 70. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

71. Overpayment less penalty and interest. Line 65 minus line 69. .... This is your refund. 71. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

72. Estimated tax. Fill in the portion of line 71 you want applied to your open estimated tax account ..... 72. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

73. Charitable checkoff donations from Schedule OR-DONATE, line 30 ..... 73. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

74. Oregon 529 college savings plan deposits from Schedule OR-529, line 5 ..... 74. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

75. Total. Add lines 72 through 74. The total can't be more than your refund on line 71..... 75. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

76. Net refund. Line 71 minus line 75 ..... This is your net refund. 76. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

Direct deposit

77. 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

[Routing number input boxes]

[Account number input boxes]

Kicker donation

78. If you elect to donate your kicker to the State School Fund, check this box..... 78a. [ ]

Complete the kicker worksheet in the instructions and enter the amount here. .... This election is irrevocable. 78b. [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0



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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 (shown on line 70)

- Online: [www.oregon.gov/dor](http://www.oregon.gov/dor).
- By mail: Payable to the Oregon Department of Revenue. Write "2023 Oregon Form OR-40-P" 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 Form OR-40-V 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 2023 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.