

## Department of Revenue: Personal Income Tax



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### Which Oregon Tax Form Do I File?

Following is information that can help you select the correct form to use when filing your Oregon income tax return. Also see our list of our most [commonly asked personal income tax questions](#).

#### Residency: Are you a resident, a part-year resident, or a nonresident?

**Full-year resident:** You are a full-year Oregon resident if you live in Oregon all year. You are also a full-year Oregon resident, even if you live outside Oregon, if all of the following are true:

- You think of Oregon as your permanent home.
- Oregon is the center of your financial, social, and family life.
- Oregon is the place you intend to come back to when you are away.

You are still a full-year resident if:

- You temporarily moved out of Oregon, **or**
- You moved back to Oregon after only a temporary absence.

**Part-year resident:** You are a part-year resident if you moved into or out of Oregon during the tax year.

**Nonresident:** You are a nonresident if your permanent home is outside Oregon all year.

**Special-case Oregon residents:** You are considered a nonresident if **all** the following are true:

- You are an Oregon resident who maintained a permanent home outside Oregon the entire year.
- You didn't keep a home in Oregon during any part of the year.
- You spent less than 31 days in Oregon during the year.

**Oregon resident living in a foreign country:** You are considered a nonresident for all or part of the year if you meet the federal "physical presence" test or "bona fide residence" test for residents of the United States living in a foreign country.

### What form do I use?

#### What happened to the Form 40S?

The form 40S was combined with the more general Form 40. If you would have filed a Form 40S in the past, please use the Form 40 and include a copy of your federal return when you file your Oregon personal income tax return. [Download full instructions and the Form 40.](#)

**Use Form 40N if any ONE of the following is true:**

- You are a nonresident; or
- You are a special-case Oregon resident; or
- You and your spouse/RDP are filing and one (or both) of you is a nonresident; or
- You meet the military personnel nonresident requirements; or
- You qualified as an Oregon resident living in a foreign country for the entire year.

**Residents of other states working in Oregon:** Oregon taxes nonresidents on Oregon source income (wages, monies earned in Oregon, income from the sale of Oregon property, etc.).

**Use Form 40P if any ONE of the following is true:**

- You are a part-year resident; or
- You are filing jointly and one spouse/RDP is a full-year Oregon resident and one is a part-year resident; or
- You are filing a joint return and both spouses/RDPs are part-year Oregon residents; or
- You qualified as an Oregon resident living in a foreign country for part of the year.

**Use Form 40 if you are a full-year Oregon resident.**

### Amended returns

The [amended schedule](#) will be used to amend returns for all tax years. Complete an amended return by using the same form (Form 40, 40N, or 40P) and instructions you used to file your original return. Write "Amended" across the top of your amended return to flag it.

There are some exceptions:

- Did you originally file Form 40S but are changing to Form 40? If so, use Form 40 and instructions to complete your amended return.
- Are you changing your residency status (for example, from full-year resident to part-year resident)? If so, use the appropriate form for your corrected residency status.

Complete the [amended schedule](#) and attach it to your amended return.

## Military personnel

**Nonresidents stationed in Oregon.** Oregon doesn't tax your military pay while you are stationed in Oregon. File an Oregon **Form 40N** if you or your spouse/RDP had income from other Oregon sources or to claim a refund of Oregon tax withheld from your military pay. Nonresident members of the Oregon National Guard or reserves will be treated the same as other nonresident military members working in Oregon.

**Residents stationed in Oregon.** If you are an Oregon resident stationed in Oregon, file **Form 40** from the full-year resident booklet.

**Residents stationed outside Oregon.** If you are an Oregon resident stationed outside Oregon, you may file **Form 40N** if you meet the requirements for special-case Oregon residents or Oregon residents living in a foreign country. Include any income taxable by Oregon in the Oregon column. Fill in all the lines that apply in the federal column, taking the information directly from your federal return.

If you don't meet the listed requirements, file **Form 40** in the full-year resident booklet.

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## Some common situations and the forms that apply

During the tax year, Bryce and Heidi, who had lived in Oregon all their lives, moved to Washington. They will file an Oregon Form 40P.

Don, an Oregon resident, worked in Idaho for the summer. He files as a full-year Oregon resident on Oregon Form 40. He files a nonresident Idaho return and pays tax to Idaho on the income he earned there. He claims a credit for taxes paid to another state on his Oregon return.

Peggy, an Oregon resident, works temporarily in Arizona during the year. She files as a full-year Oregon resident on Oregon Form 40. Since Arizona (like California, Indiana, and Virginia) is a reciprocity state, she claims credit for taxes paid to another state on her nonresident Arizona return.

Bill, an Oregon resident, worked in Washington for several months. Washington does not have an income tax. He asks his Washington employer to withhold Oregon taxes from his paycheck. (Or he could choose to make estimated tax payments to the Department of Revenue.) He files a full-year Oregon return on Form 40.

Mary lives in Oregon and commutes to her job in Washington. She will file Oregon Form 40.

Barry moved to Oregon during the tax year. He will file Oregon Form 40P.

Frank works in Oregon, commuting from another state. He will file Oregon Form 40N.

To access the proper Oregon form, [see our list of personal income tax forms.](#)

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