

What form do I use?

Determining which form to use

Your residency status determines the Oregon tax return form you file.

Full-year residents

You're a full-year resident and will use **Form OR-40 (/DOR/forms)** 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 plan on coming back to when you're away.

You're still a full-year resident if you temporarily move out of Oregon, and then move back.

Part-year residents

You're a part-year resident if you move into or out of Oregon during the tax year. You'll use **Form OR-40-P (/DOR/forms)** if any of these are true:

- You're a part-year resident.
- You're filing jointly and, between you and your spouse, one of you is a full-year Oregon resident and the other is a part-year resident.
- You're filing jointly and both you and your spouse are part-year Oregon residents.
- You qualified as an Oregon resident living in a foreign country for part of the year.

Nonresidents

You're a nonresident if your permanent home is outside of Oregon and you'll use **Form OR-40-N (/DOR/forms)**.

You're also considered a nonresident if **all** the following are true (special-case Oregon residents):

- You're 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.
- You meet the federal "physical presence" test or "bona fide residence" test for residents of the United States living in a foreign country.

You'll use Form OR-40-N if any of these are true:

- You're a nonresident.
- You're a special-case Oregon resident.
- You're filing jointly and either you or your spouse (or both) is a nonresident.

- You meet the military personnel nonresident requirements.
- You qualified as an Oregon resident living in a foreign country for the entire year.
- You earned wages in Oregon, sold a property in Oregon, or had other Oregon source income.

Get more filing information

- **Military personnel.** (</DOR/programs/individuals/Pages/military.aspx>)
 - **American Indian filing requirements.** (</DOR/programs/individuals/Pages/american-indian.aspx>)
 - **Publication OR-17.** (</DOR/forms>)
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Quick links

- **FAQ.** (</DOR/FAQ/Pages/default.aspx>)
- **Filing information.** (</DOR/programs/individuals/Pages/filing-information.aspx>)
- **Filing requirements.** (</DOR/programs/individuals/Pages/file-requirements.aspx>)
- **Forms and publications.** (</DOR/forms/Pages/default.aspx>)
- **Payments.** (</DOR/pages/payments.aspx>) (</DOR/pages/payments.aspx>)
- **Revenue Online.** (https://revenueonline.dor.oregon.gov/tap/_/)
- **Where's My Refund?** (<https://revenueonline.dor.oregon.gov/tap?Link=WMR>)

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