Amended Return ☐ (Not Supported)

Form **40**

OREGON

INDIVIDUAL INCOME TAX RETURN

Full-Year Residents Only

2013

Fiscal year ending

For office use only

K F P J

Last name	First name	Initial ☐ Deceased (Not Supported)	Social Security No. (SSN)	Date of birth *(mm/dd/yyyy)*
Spouse's/RDP's last name if joint return	Spouse's/RDP's first name and initial if joint return	☐ Deceased (Not Supported)	Spouse's/RDP's SSN if joint return	Date of birth *(mm/dd/yyyy)*

Current mailing address	Telephone number

City	State	ZIP code	Country	If you filed a return last year, and your name **or** address is different, check here ☐

Filing Status Check only **one** box

1 ○ Single
2a ○ Married filing jointly
2b ○ Registered domestic partners (RDP) filing jointly
3a ○ Married fiing separately:
Spouse's name Spouse's SSN
3b ○ Registered domestic partner filing separately:
Partner's name Partner's SSN
4 ○ Head of household: Person who qualifes you
5 ○ Qualifying widow(er) with dependent child

Exemptions

6a Yourself ..... Regular ☐ ..... Severely disabled ☐ 6a
6b Spouse/RDP ... Regular ☐ ..... Severely disabled ☐ .....b
● Enter all dependents
6c All dependents First names _____ ● c
6d **Disabled** children only (see instructions) First names _____ ● d
Total ● 6e

Total

Check **all** that apply ➔

7a You were: ☐ 65 or older ☐ Blind
Spouse/RDP was: ☐ 65 or older ☐ Blind

7b ● ☐ You filed an **extension**

7c ● ☐ You have federal **Form 8886**

7d ● ☐ Someone else can claim you as a dependent

Round to the nearest dollar

8	Federal adjusted gross income. Federal Form 1040, line 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 36; or 1040NR-EZ, line 10. See instructions, page 13	● 8	.00

ADDITIONS

9	Interest and dividends on state and local government bonds outside of Oregon	● 9	.00	
10	Other additions. Identify: ●10x ●10y$ Schedule included 10z ☐	● 10	.00	
11	Total additions. Add lines 9 and 10	● 11		.00
12	Income after additions. Add lines 8 and 11	● 12		.00

SUBTRACTIONS

Include proof of withholding (W-2s, 1099s), payment, and payment voucher

13	2013 federal tax liability ($0–$6,250; see instructions for the correct amount)	● 13	.00	
14	Social Security included on federal Form 1040, line 20b; or Form 1040A, line 14b	● 14	.00	
15	Oregon income tax refund included in federal income	● 15	.00	
16	Interest from U.S. government, such as Series EE, HH, and I bonds	● 16	.00	
17	Federal pension income. See instructions, page 15. 17a % 17b %	● 17	.00	
18	Other subtractions. Identify: ●18x ●18y $ Schedule included 18z ☐	● 18	.00	
19	Total subtractions. Add lines 13 through 18	● 19		.00
20	Income after subtractions. Line 12 minus line 19	● 20		.00

DEDUCTIONS **If you are claiming itemized deductions, fill in lines 21 and 23–25. If you are claiming the standard deduction, fill in line 26 only.**

21	Itemized deductions from federal Schedule A, line 29	● 21	.00	
22	0			
23	Total Oregon itemized deductions. Add lines 21 and 22	● 23	.00	
24	**State income tax claimed as an itemized deduction**	● 24	.00	
25	Net Oregon itemized deductions. Line 23 minus line 24	● 25	.00	
	OR			
26	Standard deduction from page 19	● 26	.00	
27	Total deductions. Line 25 or line 26, whichever is larger	● 27		.00
28	**Oregon taxable income. Line 20 minus line 27. If line 27 is more than line 20, enter -0-**	● 28		.00

Either line 25 or 26

TAX

29	Tax. See instructions, page 19. Enter tax here	● 29	.00	
	Check if tax is from: 29a ○ Tax tables or charts or ● 29b ☐ Form FIA-40 or ● 29c ○ Worksheet FCG			
30	Interest on certain installment sales	● 30	.00	
31	Total tax before credits. Add lines 29 and 30 **OREGON TAX BEFORE CREDITS**	● 31		.00

NOW GO TO THE BACK OF THE FORM ➔

	32 Total tax before credits from front of form, line 31	32		.00
NONREFUNDABLE CREDITS	33 **Exemption credit. If the amount on line 8 is less than $100,000, multiply your** total exemptions on line 6e by $188. Otherwise, see instructions on page 20	● 33	.00	ADD TOGETHER
	34 Retirement income credit. See instructions, page 20	● 34	.00	
	35 Child and dependent care credit. See instructions, page 21	● 35	.00	
	36 Credit for the elderly or the disabled. See instructions, page 21	● 36	.00	
	37 Political contribution credit. See limits, page 21	● 37	.00	
Include proof	38 Credit for income taxes paid to another state. State: ● 38y Schedule included 38z ☐	● 38	.00	
	39 Other credits. Identify: ● 39x ● 39y $ Schedule included 39z ☐	● 39	.00	
	40 Total non-refundable credits. Add lines 33 through 39	● 40		.00
	41 Net income tax. Line 32 minus line 40. If line 40 is more than line 32, enter -0-	● 41		.00
PAYMENTS AND REFUNDABLE CREDITS	42 Oregon income tax withheld. Include Form(s) W-2 and 1099	● 42	.00	ADD TOGETHER
	43 Estimated tax payments for 2013 and payments made with your extension ● 43a ☐ Wolf depredation ● 43b ☐ Claim of right	● 43	.00	
Include Schedule WFC if you claim this credit	44 Earned income credit. See instructions, page 23	● 44	.00	
	45 **Working family child care credit** from WFC, line 18	● 45	.00	
	46 Mobile home park closure credit. Include Schedule MPC	● 46	.00	
	47 Total payments and refundable credits. Add lines 42 through 46	● 47		.00
	48 **Overpayment** If line 41 is less than line 47, you overpaid. Line 47 minus line 41 .... **OVERPAYMENT** ➔	● 48		.00
	49 **Tax to pay** If line 41 is more than line 47, you have tax to pay. Line 41 minus line 47 .... **TAX TO PAY** ➔	● 49		.00
	50 Penalty and interest for filing or paying late. See instructions, page 23	50	.00	
	51 Interest on underpayment of estimated tax. Include Form 2210 and check box ☐ Exception # from Form 10, line 1 ● 51a Check box if you annualized ● 51b ☐	● 51	.00	
	52 Total penalty and interest due. Add lines 50 and 51	52		.00
	53 **Amount you owe.** Line 49 plus line 52 .... **AMOUNT YOU OWE** ➔	● 53		.00
	54 **Refund.** Is line 48 more than line 52? If so, line 48 minus line 52 .... **REFUND** ➔	● 54		.00
	55 **Estimated tax** Fill in the part of line 54 you want applied to 2014 estimated tax	● 55	.00	These will reduce your refund

CHARITABLE CHECKOFF DONATIONS, PAGE 26

I want to donate part of my tax refund to the following fund(s)

American Diabetes Assoc.	● 56	.00	Oregon Coast Aquarium	● 57	.00
SMART	● 58	.00	SOLV	● 59	.00
The Nature Conservancy	● 60	.00	St. Vincent DePaul Soc. of OR	● 61	.00
Oregon Humane Society	● 62	.00	The Salvation Army	● 63	.00
Doernbecher Children's Hosp.	● 64	.00	Oregon Veteran's Home	● 65	.00
Charity code ● 66a	● 66b	.00	Charity code ● 67a	● 67b	.00

See instructions	68 Political party $3 checkoff. Party code: ● 68a You ● 68b Spouse/RDP	● 68	.00	These will reduce your refund
	69 Total Oregon 529 College Savings Plan deposit See instructions, page 26	● 69	.00	
	70 Total. Add lines 55 through 69. Total can't be more than your refund on line 54	● 70		.00
	71 **NET REFUND** Line 54 minus line 70. This is your net refund .... **NET REFUND** ➔	● 71		.00

DIRECT DEPOSIT

72 For direct deposit of your refund, see instructions, page 27. ● **Type of account:** ○ Checking **or** ○ Savings

● Routing No. ● Account No.

Will this refund go to an account outside the United States? ● ☐ Yes

Important: Include a copy of your federal Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ.

Under penalty for false swearing, I declare that the information in this return is true, correct, and complete.

Your signature	Date	Signature of preparer other than taxpayer	● Preparer license no.
X		X	
Spouse's/RDP's signature (if filing jointly, BOTH must sign)	Date	Address	Telephone no.
X			

If you owe, make your check or money order payable to the **Oregon Department of Revenue.**
Write your daytime telephone number and "2013 Oregon Form 40" on your check or money order.
Include your payment, along with the payment voucher on page 23, with this return.

Mail **TAX-TO-PAY** returns to	Oregon Department of Revenue PO Box 14555 Salem OR 97309-0940	Mail **REFUND** returns and **NO-TAX-DUE** returns to	REFUND PO Box 14700 Salem OR 97309-0930