



**2013**

# Oregon Income Tax

## Full-Year Resident

- Form 40 and Form 40-V
- Schedules OR-ASC and OR-529

**Taxes are due  
April 15, 2014**

**E-file to get your  
refund in 7–10 days**

See page 2.

**Veterans' benefits**

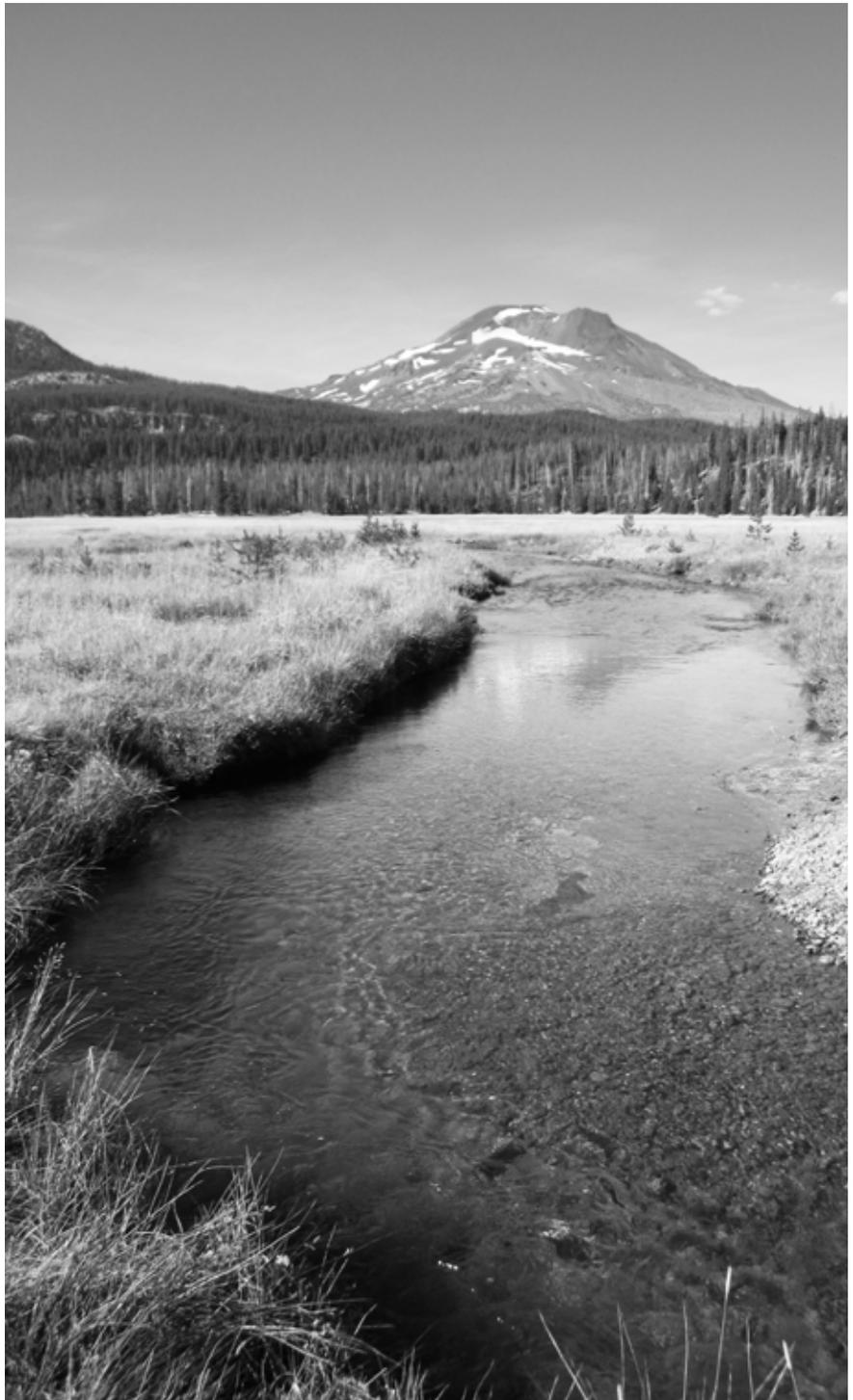
Find out more at  
[www.oregon.gov/ODVA](http://www.oregon.gov/ODVA).

**Healthy Kids program**

Find out if you qualify  
for health coverage at  
[www.oregonhealthykids.gov](http://www.oregonhealthykids.gov).



[www.oregon.gov/dor](http://www.oregon.gov/dor)



- Your return and tax owed are due April 15, 2014. See page 24 for payment options.
- These instructions are not a complete statement of laws and Oregon Department of Revenue rules. You may need more information. See page 32.

# Contents

<b>Electronic filing</b> .....	2	Deductions .....	18
<b>New information</b> .....	3	Oregon tax .....	19
<b>General information</b> .....	4	Credits—non-refundable .....	20
Residency .....	4	Tax payments and refundable credits .....	23
What form do I use? .....	5	Penalties and interest .....	23
Military personnel .....	5	<b>Form 40-V, payment voucher</b> .....	23
What if I need more time to file? .....	5	<b>Payment options</b> .....	24
Penalties .....	6	<b>Schedule OR-ASC</b> .....	25
2014 estimated tax .....	6	<b>Schedule OR-529</b> .....	26
<b>Form 40</b> .....	7	<b>Charitable Checkoff donations</b> .....	27
<b>Instructions for Form 40</b> .....	11	<b>Direct deposit</b> .....	27
Name and address .....	11	<b>Before you file</b> .....	28
Filing status .....	11	<b>Avoid processing delays</b> .....	28
Exemptions .....	12	<b>Tax return mailing addresses</b> .....	28
<b>Form 40 line instructions</b> .....	13	<b>Tax tables</b> .....	29
Additions .....	13	<b>Tax rate charts</b> .....	31
Subtractions .....	14	<b>Taxpayer assistance</b> .....	32

## Electronic filing

E-file is the fastest way to file your return and receive your refund. The speed and accuracy of computers allow electronic returns to be processed faster than paper returns, greatly reducing errors and delays. E-file uses secure technology to ensure the safety of your personal information once it is transmitted to the IRS and the Department of Revenue.

Oregon participates in the IRS Federal/State E-file program. This program allows you to electronically file both your federal and Oregon returns at the same time. If you have already filed your federal return, you may still electronically file your Oregon return.

If you haven't tried e-file yet, why not this year? Join more than a million other Oregon taxpayers who electronically file their Oregon returns.

You can take advantage of e-file in one of three ways:

1. Ask your tax preparer.  
If your tax preparer is an authorized IRS e-file provider, your preparer can electronically file your federal and Oregon returns. Many Tax-Aide and Tax Counseling for the Elderly (TCE) sites set up by the IRS are authorized IRS e-file providers.
2. Online tax preparation software.  
You can file your federal and state returns from your home computer, from work, or from a library using Oregon-approved online tax preparation products. Go to our website at [www.oregon.gov/dor/e-filing](http://www.oregon.gov/dor/e-filing) for a list of tax preparation products that can assist in preparing your federal and Oregon returns.
3. You may be eligible for free e-file.  
Several tax preparation software providers offer free online electronic tax filing. For free online tax preparation programs, go to our website at [www.oregon.gov/dor/e-filing](http://www.oregon.gov/dor/e-filing).

For more information about e-filing, go to our website at [www.oregon.gov/dor](http://www.oregon.gov/dor).

# New information

---

**Special Oregon medical deduction.** The special Oregon medical deduction is no longer available. The deduction has been replaced with a subtraction (code 351) that is limited to a maximum of \$1,800 per taxpayer age 62 or older on December 31, 2013, with qualifying medical and dental expenses. See page 15 for more information.

**Personal exemption credit.** The personal exemption credit has changed. It is no longer allowed if your federal adjusted gross income exceeds the income threshold for your filing status. See page 20 for more details.

**Schedule WFC.** The Schedule WFC and instructions are no longer included in this instruction booklet. The schedule and instructions are available on our website at [www.oregon.gov/dor/personal](http://www.oregon.gov/dor/personal).

**Registered domestic partners (RDPs).** At the time this publication was printed, we were waiting for guidance on the impact of the U.S. Supreme Court's decision regarding the Defense of Marriage Act. For updated information on the impact of that decision and how to file as RDPs, visit our website at [www.oregon.gov/dor/personal](http://www.oregon.gov/dor/personal) and select "Registered domestic partners in Oregon" under *Taxpayer Tips*.

**Income tax booklets.** Beginning next year, we will reduce the number of personalized income tax booklets we send to taxpayers in the mail. If you do not receive an income tax booklet, you can download a copy from our website at [www.oregon.gov/dor/personal](http://www.oregon.gov/dor/personal), contact us to order an income tax booklet, or check with your local post office. For contact information, see page 32.

**New subtraction.** Oregon now allows a subtraction (code 352) for dividend payments received from a domestic international sales corporation (DISC). To claim the subtraction, the dividend payments must be included in your federal adjusted gross income. See page 18 for more details.

**New charitable checkoff.** You can now donate all or part of your refund to the Veterans Suicide Prevention and Outreach Program. See page 27 for more details.

**Charitable checkoffs.** The charitable checkoffs listed on Form 40 have changed. See page 27 for details.

## Federal tax law

---

Oregon is tied to the federal definition of taxable income, with two exceptions:

- Internal Revenue Code (IRC) section 139A for federal subsidies for prescription drug plans; and
- IRC section 199 for income attributable to domestic production activities, also known as qualified production activity income (QPAI).

Income under these sections is exempt from tax on the federal return. If you have either of these types of income, you will have an addition on your Oregon tax return. See page 13.

Oregon will automatically adopt any future federal law changes to the definition of taxable income.

# General information

## Do I need to file?

You need to file if your gross income is more than the amount shown below for your filing status.

Amounts apply to full-year residents only.

Your filing status is:	Number of boxes checked on line 7a of return:	And your gross income is more than:
Can be claimed on another's return	Any	\$1,000*
Single	0	\$5,695
	1	\$6,895
	2	\$8,095
Married/ registered domestic partners (RDP) filing joint	0	\$11,390
	1	\$12,390
	2	\$13,390
	3	\$14,390
	4	\$15,390
Married/RDP filing separate	0	\$5,695
	1	\$6,695
	2	\$7,695
Head of household	0	\$7,105
	1	\$8,305
	2	\$9,505
Qualifying widow(er)	0	\$7,920
	1	\$8,920
	2	\$9,920

### In addition, file a return if:

- You are required to file a federal return.
- You had \$1 or more of Oregon income tax withheld from your wages.

\* The larger of \$1,000, or your earned income plus \$350, up to the standard deduction amount for your filing status.

## How long will it take to get my refund?

Effective after February 1, 2014:

<b>If you e-file your return</b>	7–10 business days
<b>If you mail your return before April 1</b>	
• With 2-D barcode	1–2 weeks
• Without 2-D barcode	4–6 weeks
<b>If you mail your return on or after April 1</b>	
• With 2-D barcode	2–4 weeks
• Without 2-D barcode	6–8 weeks

**Note:** If you claim the working family child care credit (WFC) or your return needs additional review, your return will take longer to process.

To check if your refund has been issued, go to [www.oregonrefund.com](http://www.oregonrefund.com) after the time frame listed above.

## What income does Oregon tax?

An Oregon resident is taxed on **all** income, including income from outside the state. A nonresident of Oregon is taxed only on income from Oregon sources.

## Residency

### Am I a resident, a nonresident, or a part-year resident?

The information below will help you decide.

- **You are 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, and
  - Oregon is the center of your financial, social, and family life, and
  - Oregon is the place you intend to return 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 a temporary absence.

You may also be considered a full-year resident if you spent more than 200 days in Oregon during 2013 or you are a nonresident alien, as defined by federal law.

- **You are a nonresident** if your permanent home was outside Oregon all year.
- **You are a part-year resident** if you moved into or out of Oregon during 2013. You are **not** considered a part-year resident if:
  - You temporarily moved out of Oregon, or
  - You moved back to Oregon after a temporary absence.

**Special-case Oregon residents.** If you are an Oregon resident and you meet all of the following conditions, you are considered a nonresident for tax purposes.

- You are an Oregon resident who maintained a permanent home outside Oregon the entire year, and
- You did not keep a home in Oregon during any part of 2013, and
- You spent less than 31 days in Oregon during 2013.

**Important!** A recreational vehicle (RV) is not considered a permanent home outside of Oregon.

**Oregon residents living abroad.** Usually you are considered a nonresident if you qualify for the federal earned income exclusion or housing exclusion for United States residents living abroad.

## What form do I use?

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

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

- You are a part-year resident, or
- You are filing jointly and one of you is a full-year Oregon resident and the other is a part-year resident, or
- You are filing jointly and both of you are part-year Oregon residents, or
- You qualified as an Oregon resident living abroad for part of the year.

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

- You are a nonresident, or
- You are a special-case Oregon resident (see “Residency” section), or
- You are filing jointly and one (or both) of you is a nonresident, or
- You meet the military personnel nonresident requirements explained below, or
- You qualified as an Oregon resident living abroad for the entire year.

Forms 40P and 40N are included in the *Part-Year Resident and Nonresident* booklet. Download the booklet from our website or contact us to order it.

## Military personnel

**Residents stationed in Oregon.** If you are an Oregon resident stationed in Oregon, file Form 40.

**Residents stationed outside Oregon.** If you meet the requirements on page 4 for special-case Oregon residents or Oregon residents living abroad, file Form 40N from the *Part-Year Resident and Nonresident* booklet. File Form 40 if you don’t meet the listed requirements.

**Nonresidents stationed in Oregon.** Oregon does not tax your military pay while you are stationed in Oregon. File Form 40N if you had other income from Oregon sources, or to claim a refund of Oregon tax withheld from your military pay.

For more information, go to our website or contact us.

## Filing for a deceased person

You must file a final personal income tax return for a person who died during the calendar year if the person would have been required to file. See “Do I need to file?” on page 4. If a return is filed, please check the “deceased” box on the return. If you have been appointed personal representative or you have filed a small estate affidavit, sign the return as “personal representative” and have the spouse/RDP sign if a joint return. If there is no personal representative for a joint return, only the surviving spouse/RDP needs to sign.

For more information, see *Survivor’s Information* on our website.

Are you filing a return and claiming a refund for someone who is now deceased and there is no court-appointed personal representative? If so, file Form 243, *Claim to Refund Due a Deceased Person*, with the return. This allows us to issue the refund check in your name. Download the form from our website or contact us to order it.

**Note:** Oregon has an estate transfer tax on estates valued at \$1 million or more. The tax is paid by the estate, not by the individuals receiving the inheritance. For more information, check our website or contact us.

## When should I file my return?

The filing deadline for calendar year 2013 is **April 15, 2014**. If you cannot pay all or any of your tax by the due date, it’s important to file your return anyway to avoid a late-filing penalty.

Returns for other tax periods are due by the 15th day of the fourth month after the close of your tax year.

## What if I need more time to file?

If you need more time to file, request an automatic six-month extension. Complete an Oregon extension form, Form 40-EXT, if:

- You’re making a tax payment to Oregon and you can’t file your Oregon return by April 15, 2014, or
- You are filing an extension for Oregon only.

Extensions must be filed by the due date of the return, April 15, 2014.

If you received a federal extension and are expecting an Oregon refund, do **not** use Form 40-EXT. Oregon will allow the same extension. Be sure to check box 7b on your Oregon return. Do **not** include a copy of your federal extension with your Oregon return. Keep a copy of your federal extension with your records.

If you need to complete Form 40-EXT, download it from our website or contact us to order it.

### **An extension does not mean more time to pay!**

You must pay all tax you expect to owe when you file your extension. If you do not pay all the tax due when you request an extension, you will owe interest on any unpaid tax after April 15, 2014, until the date of your payment. The 2014 rate is 4 percent per year. If the tax is not paid within 60 days of the date of our billing notice, the interest rate increases to 8 percent per year. You may also owe a late-payment penalty. If you cannot pay all of the tax you expect to owe, pay what you can.

## Were you stationed in a designated combat zone?

If you were stationed in a designated combat zone and received additional time to file your 2013 federal return and pay your 2013 tax, Oregon allows the same amount of time to file and pay. **Write “Combat zone” in blue or black ink at the top left corner of your return.**

## Penalties

You will owe a 5 percent late-payment penalty on any 2013 tax not paid by April 15, 2014, even if you have filed an extension. See page 23.

Oregon does not allow an extension of time to pay even if the IRS allows an extension.

If you file more than three months after the due date (including extensions), a 20 percent late-filing penalty will be added; so, you will owe a total penalty of 25 percent of any tax not paid. A 100 percent penalty is charged if you do not file a return for three consecutive years by the due date of the third year, including extensions.

## 2014 estimated tax

Estimated tax is the amount of tax you expect to owe after credits and Oregon tax withheld when you file your 2014 Oregon individual income tax return.

Oregon estimated tax laws are not the same as federal estimated tax laws. Use Oregon instructions to determine if you need to make estimated tax payments for 2014.

### Do I need to make estimated payments?

In most cases, people who **expect to owe \$1,000 or more** on their 2014 Oregon income tax return after credits and withholding must make estimated payments. You may need to make estimated payments if:

- You are self-employed and do not have Oregon tax withheld from your income.
- You receive Oregon Lottery single ticket winnings of less than \$5,000. (Note: Single ticket winnings of \$5,000 or more are subject to Oregon withholding.)
- You receive income such as pensions, interest, or dividends; Oregon tax is not withheld; and you expect to owe tax of \$1,000 or more.
- You're a wage earner and expect to owe tax of \$1,000 or more on your 2014 return. You may want to increase the amount your employer withholds from your Oregon wages. Download the publication *Oregon Income Tax Withholding* from our website or contact us to order it.

## When do I pay?

Estimated tax due dates for 2014 taxes are April 15, 2014\*; June 16, 2014; September 15, 2014; and January 15, 2015.

If paying with a check or money order, send your payment with Form 40-ESV, *Oregon Estimated Income Tax Payment Voucher*. Download the form from our website or contact us to order it. If you are paying by credit card or electronic payment from your checking or savings account, see page 24.

\* *Please send your 2014 estimated tax payment and Oregon Form 40-ESV in a separate envelope from your 2013 Oregon income tax return. This will help us credit your payment more efficiently.*

## Interest on underpayment of estimated tax

You may owe interest for underpaying your estimated tax if:

- You owe \$1,000 or more on your return after credits and withholding, or
- You paid less than 90 percent of the tax due on each estimated tax payment due date.

See the instructions for Form 40, line 51, on page 24.

## What if I'm self-employed?

If you're self-employed and do business in **Multnomah, Clackamas, or Washington counties**, you may need to file Form TM, *TriMet Self-Employment Tax Return*. If you're self-employed and do business in **Lane County**, you may need to file Form LTD, *Lane Transit District Self-Employment Tax Return*. Go to our website to download the forms, or contact us to order either form.

## What if I need to change my Oregon return after filing?

File an amended return. Use Form 40 to change (amend) your full-year resident return. Check the amended return box in the upper left corner of the form. You must also complete and include the *Oregon Amended Schedule* with your amended return. For prior year tax booklets or the *Oregon Amended Schedule*, please visit our website or contact us.

## Bankruptcy

If you are filing a short year return due to bankruptcy, write “Bankruptcy—short year return” in blue or black ink at the top of your return.

*Continued on page 11*

Amended Return

# OREGON

# 2013

## Form 40

### INDIVIDUAL INCOME TAX RETURN

#### Full-Year Residents Only

For office use only

Fiscal year ending

K F P J

H

Last name	First name and initial <input type="checkbox"/> Deceased	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 <input type="checkbox"/> Deceased	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**

1  Single  
 2a  Married filing jointly  
 2b  Registered domestic partners (RDP) filing jointly  
 3a  Married filing 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 qualifies you  
 5  Qualifying widow(er) with dependent child

**Exemptions**

6a Yourself ..... Regular <input type="checkbox"/> ..... Severely disabled <input type="checkbox"/> .....6a	Total
6b Spouse/RDP ... Regular <input type="checkbox"/> ..... Severely disabled <input type="checkbox"/> .....b	
6c All dependents First names _____ • c	
6d <b>Disabled</b> children only (see instructions) First names _____ • d	
<b>Total</b> • 6e	

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

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 **Round to the nearest dollar**

**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**

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 **Do not complete line 22** ..... 22  0  .00

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 **} Either line 25 or 26**

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

**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







# General instructions for Form 40

## Step 1: Fill out your federal form

Complete your federal return first. **Do this even if you are not required to file a federal form.** You must use the information from your federal return to complete your Oregon return. You must include a copy (front and back) of your federal Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ with your Oregon Form 40. **Do not** include any federal schedules. We may ask you for copies of schedules or additional information later.

**Registered domestic partners (RDPs):** To correctly determine your Oregon tax liability, you must complete a federal income tax return “as if” you were married filing jointly or married filing separately. Information for the “as if” return comes from the federal returns each partner filed with the IRS. Use all the same IRS rules and procedures that apply to married couples. **Important!** Do not file this “as if” form with the IRS. Use the information you calculated on the “as if” federal return to complete your Oregon income tax return, unless otherwise indicated.

For more information on how to file as an RDP, visit our website at [www.oregon.gov/dor/personal](http://www.oregon.gov/dor/personal) and select “Registered domestic partners in Oregon” under *Taxpayer Tips*.

## Step 2: Select the appropriate form

To decide which form to use, see page 5.

## Step 3: Fill out the Oregon form

**Use blue or black ink only.** Please use blue or black ink for easier reading and faster processing. Equipment used to scan documents and checks cannot read gel ink or certain colors and using them will delay the processing of your return.

### Amended return

If you are amending your 2013 return, check the box in the upper left corner and include the *Oregon Amended Schedule* with your amended return. You can find the *Oregon Amended Schedule* on our website at [www.oregon.gov/dor/personal](http://www.oregon.gov/dor/personal).

### Fiscal year filers only

Write the ending date of your fiscal year in the space provided. **Write “Fiscal year” in blue or black ink at the top left corner of your return.**

### Name and address

Type or clearly print your name, Social Security number, date of birth, complete mailing address, and

daytime telephone number on your return. If you are married/RDP filing separately, do not fill in your spouse’s/RDP’s name and SSN here. Enter it on line 3 instead. If the taxpayer died in 2013 or 2014, please check the “deceased” box next to their name.

**Social Security number (SSN).** The request for your SSN is authorized by Section 405, Title 42, of the United States Code. You **must** provide this information. It will be used to establish your identity for tax purposes only.

**Individual taxpayer identification number (ITIN).** If the IRS issued you an ITIN because you don’t have a Social Security number, enter your ITIN wherever your SSN is requested.

If you don’t have an ITIN, you need to request one from the IRS. In this case, **write “Applied for” wherever your SSN is requested** and file your return by April 15, 2014. **Do not** include your ITIN application (federal Form W-7) with your Oregon tax return. For a copy of Form W-7, go to the IRS website at [www.irs.gov](http://www.irs.gov), or call the IRS toll-free at 1-800-829-1040. When the IRS issues you an ITIN, send a copy of your ITIN letter to the Oregon Department of Revenue. **Refunds will not be issued without a valid SSN or ITIN.**

**Date of birth.** Enter the month, day, and year you were born. For example, “09/22/1976.”

## Check the boxes

### Filing status

**1** – **5** Check the box next to your filing status. You must use the same filing status for your Oregon and federal returns.

**Exception for registered domestic partners (RDPs).** As an RDP, you are not eligible to use the single filing status. For Oregon, you are generally **required** to use one of the following filing statuses: registered domestic partners filing jointly or registered domestic partner filing separately.

For more information, go to our website or contact us.

**Exceptions for married/RDP persons when each person has a different residency status:**

- **Full-year resident and part-year resident.** You may file separate Oregon returns. If you file separate returns for Oregon, you **must** use the married/RDP filing separately status. The full-year resident will file Form 40, and the part-year resident will file Form 40P. If you choose to file a joint return for Oregon, use Form 40P.
- **Full-year resident and nonresident.** You may file separate Oregon returns. If you file separate returns for

Oregon, you **must** use the married/RDP filing separately status. The full-year resident will file Form 40, and the nonresident will file Form 40N. If you choose to file a joint return for Oregon, use Form 40N.

- **Part-year resident and nonresident.** You may file separate Oregon returns. If you file separate returns for Oregon, you **must** use the married/RDP filing separately status. The part-year resident will file Form 40P, and the nonresident will file Form 40N. If you choose to file a joint return for Oregon, use Form 40N.

## How to file separate returns for Oregon

If you file separate returns for Oregon only, report your own share of federal adjusted gross income (AGI) and deductions. Also, report your share of any Oregon additions or subtractions using this formula to determine your percentage:

$$\frac{\text{Your share of federal AGI}}{\text{Joint federal AGI}} = \text{Your percentage (not to exceed 100\%)}$$

Write “MFS/RDP for Oregon only” in blue or black ink at the top left corner of your return. Include the following with both Oregon returns:

- A federal Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ prepared “as if” you had filed married/RDP filing separately, and
- A copy of the joint Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ you **actually** filed with the IRS.

If possible, mail both spouses’/RDPs’ Oregon returns in the **same** envelope. **Do not** staple the returns together.

For more information, visit our website.

If you are **married/RDP filing separately**, fill in your spouse’s/RDP’s first name, last name (first four letters only), and Social Security number under box 3a or 3b. Do **not** fill in your spouse’s/RDP’s name or Social Security number in the heading of the return.

If you are filing as **head of household**, fill in the name of a person who qualifies you for head of household filing status next to box 4. Please enter only one name.

## Exemptions

**6a & 6b** **Yourself and spouse/RDP.** Check “Yourself” and other boxes that apply. **If someone else can claim you as a dependent (even if they did not), do not check “Yourself;”** instead enter -0- in the total box on 6a unless you have a severe disability.

**Severely disabled.** Did you have a severe disability at the end of 2013? If so, you may claim an additional exemption. This is different from the disabled child exemption. You may qualify for and claim the severely disabled exemption even if someone else can claim you as a dependent. You are considered to have a severe disability if **any** of the following apply:

- You permanently lost the use of one or both feet; or
- You permanently lost the use of both hands; or
- You’re permanently blind; or

- You have a permanent condition that, without special equipment or outside help, limits your ability to earn a living, maintain a household, or transport yourself; or
- You are unable to earn a living due to a permanent condition or impairment of indefinite duration.

If you have a severe disability, your physician must write a letter describing it. Keep the letter with your permanent records in case we request a copy.

If you qualify, check the “severely disabled” exemption box on line 6a. If your spouse or RDP qualifies, check the “severely disabled” exemption box on line 6b. You and your spouse/RDP may also qualify for the loss of use of limbs credit.

**6c** **All dependents.** Enter the number of your dependents in box 6c. Write their first names on the line. In most cases, you must claim the same dependents claimed on your federal return. If the first names of your dependents do not fit on the line, write the names on a statement instead. Number the statement and include it with your return. Write “STM” and the statement number on line 6c.

**6d** **Children with a disability.** You may be entitled to an additional personal exemption for your dependent child who has a qualifying disability. To qualify, **all** of the following must be true:

- Your child qualified as your dependent for 2013, **and**
- Your child was eligible for “early intervention services” or received special education as defined by the State Board of Education of the state where the child attends school, **and**
- Your child has a disability as of December 31, 2013 under the federal Individuals with Disabilities Act. Eligible disabilities include:
  - Autism.
  - Deaf-blind.
  - Hearing impairment.
  - Mental retardation.
  - Multiple disabilities.
  - Orthopedic impairment.
  - Other health impairment.
  - Serious emotional disturbance.
  - Traumatic brain injury.
  - Visual impairment.

**Note:** Learning disabilities or communication disorders alone do **not** qualify.

You must get a statement of eligibility that confirms one of the disabilities listed **and** a cover sheet from one of the following:

- The child’s Individualized Education Program (IEP), or
- The child’s Individualized Family Service Plan (IFSP).

Keep the statement and cover sheet with your permanent records. Write your disabled child’s name on line 6d, “Disabled children only.” If the first names of your disabled children do not fit on the line, write the names on a separate statement instead. Number the statement

and include it with your return. Write "STM" and the statement number on line 6d. Also be sure to include the same child's name on line 6c for "All dependents."

**7a Age 65 or older, or blind.** Check the boxes on line 7a if you or your spouse/RDP were age 65 or older or were blind on December 31, 2013. You are entitled to a larger standard deduction on Form 40, line 26. If you or your spouse/RDP are permanently blind, you may also qualify for the severely disabled exemption credit. See box 6a and 6b instructions.

**7b Extension.** If you filed for an extension, check box 7b. For more information, see page 5.

**7c Federal Form 8886.** Check box 7c if you filed federal Form 8886, *Reportable Transaction Disclosure Statement*.

**7d Dependent.** If your parents or someone else can claim you as a dependent (even if they did not), you can't claim an exemption for yourself. Check box 7d and **enter -0- in the total box on line 6a**, unless you are severely disabled.

## Form 40 line instructions

**The following instructions are for lines not fully explained on the form. For general Form 40 instructions, see page 11.**

**Do not fill in cents.** You must round off cents to the nearest dollar. For example, \$99.49 becomes \$99.00, and \$99.50 becomes \$100.00.

**8 Federal adjusted gross income.** Enter your federal adjusted gross income from Form 1040, line 37; Form 1040A, line 21; Form 1040EZ, line 4; Form 1040NR, line 36; or Form 1040NR-EZ, line 10. You must include a copy (front and back) of your federal return with your Oregon Form 40. This helps us verify your income and process your return faster.

### Additions

Generally, additions are items not taxed by the federal government, but taxed by Oregon. Additions increase the income taxed by Oregon.

**9 Interest and dividends on state and local government bonds outside of Oregon.** You must add to Oregon income any interest and dividends you received from state and local governments **outside** Oregon. You don't pay federal tax on this interest, but you do pay Oregon tax.

**Example:** Include interest from state of Washington bonds or from San Francisco city bonds. Do not include interest from Oregon government bonds or interest from U.S. territories or possessions (such as Guam, Puerto Rico, or the Virgin Islands).

**10 Other additions.** You may need to report one or more other additions explained here. Please identify the addition using the numeric code shown. If you have only one "Other addition," enter the code on line 10x and the amount on lines 10y and 10. For example, if you're reporting a \$200 addition for claim of right, enter "103" on line 10x **and** "\$200" on lines 10y and 10. If you're claiming more than one "Other additions," do not enter a code or amount on line 10x or 10y. Instead, check box 10z and include Schedule OR-ASC with your return with the numeric codes and amounts of the additions. Enter the total from Schedule OR-ASC on line 10.

Did you limit itemized deductions on your federal return because your federal adjusted gross income exceeded the threshold amount? If so, you may need to complete a worksheet to determine the correct addition amount for itemized deduction addbacks for Oregon credits. The itemized deduction limit worksheet is available in the 2013 *Publication 17½* at [www.oregon.gov/dor/personal](http://www.oregon.gov/dor/personal).

• **Federal deduction for long-term care insurance premiums [code 104].** Will you claim an Oregon long-term care insurance premiums credit this year? Did you claim a federal deduction on federal Schedule A for the premiums? If so, you must add to Oregon income the amount of premiums that resulted in a tax benefit on your federal return.

• **Federal income tax refunds [code 109].** Did you get a federal tax refund in 2013 because you filed an amended federal return for a prior year or were audited? If so, you must add back the part of your refund that was claimed as part of your federal tax subtraction on your Oregon return for the prior year.

• The following additions apply to only a few people and are not explained in this booklet. For more information, go to our website or contact us.

— 529 Oregon College Savings Network plan non-qualified withdrawal [code 117].

— Basis adjustments [code 101].

- Basis of business assets transferred to Oregon.
- Depletion in excess of property basis.
- Depreciation difference for Oregon.
- Federal depreciation disconnect.
- Gain or loss on the sale of depreciable property with different basis for Oregon.
- Passive activity losses.
- Suspended losses.

— Business credit, unused [code 122].

— Claim of right income repayments [code 103].

— Disposition of inherited Oregon farmland or forestland [code 106].

— Domestic production activities deduction [code 102].

— Federal election on interest and dividends of a minor child [code 107].

— Fiduciary adjustments [code 100].

- Accumulation distribution from a trust.

- Federal estate tax on income in respect of a decedent.
- Fiduciary adjustments from Oregon estates and trusts.
- Individual Development Account (IDA) [code 113].
  - Non-qualified withdrawal.
  - Add back for IDA donation credit.
- Itemized or business deduction addback for Oregon credits [code 104].
  - Contributions to Alternative Fuel Vehicle Fund.
  - Contributions to Child Care Fund.
  - Contributions to Oregon Cultural Trust.
  - Contributions to Oregon Production Investment Fund.
  - Contributions to Renewable Energy Development Fund.
  - Contributions to a university venture fund.
  - Income taxes paid to another state.
  - Long-term care insurance premiums.
  - Self-employed long-term care insurance deduction.
- Lump-sum payment from a qualified retirement plan [code 115].
- Net operating loss non-Oregon source [code 116].
- Oregon deferral of reinvested capital gain [code 118].
- Partnership or S corporation modifications for Oregon [code 119].
- Prescription drug plan subsidies [code 123].
- Schedule A deduction add back for Oregon subtractions [code 105].
  - Gambling losses claimed as itemized deduction.
  - Oregon only Schedule A items.
  - Refund of Oregon only Schedule A items from a prior year.
- Specially taxed income under federal law: passive foreign investment company income [code 115].

## Subtractions

Generally, subtractions are items the federal government taxes but Oregon does not. Subtractions reduce the income taxed by Oregon.

**13** **2013 federal tax liability subtraction.** Complete the following worksheet to determine your **federal tax liability** subtraction for 2013. Carefully follow the instructions. Don't confuse your **federal tax liability** on your federal return with the **federal tax withheld** on your Form(s) W-2. They are not the same. **RDPs:** Use amounts from your actual return(s), **not** your "as if" return.

1. Enter your federal tax liability from Form 1040, line 55; Form 1040A, line 35; Form 1040EZ, line 10, Form 1040NR, line 52; or Form 1040NR-EZ, line 15. 1. \_\_\_\_\_
2. Enter your tax on qualified retirement plans from Form 1040, line 58; or Form 1040NR, line 56; your first-time homebuyer credit recapture\*; any recapture taxes you included on the dotted line of Form 1040, line 60; or Form 1040NR, line 59; and the amount on Form 1040NR, line 53. 2. \_\_\_\_\_

3. Add lines 1 and 2. 3. \_\_\_\_\_
4. Enter the amount reported on Form 1040, line 66; or Form 1040A, line 40. 4. \_\_\_\_\_
5. Enter the amount reported on Form 1040, line 71; or Form 1040NR, line 67 from form 8885. 5. \_\_\_\_\_
6. Add lines 4 and 5. 6. \_\_\_\_\_
7. Subtract line 6 from line 3 (if less than -0-, enter -0-). 7. \_\_\_\_\_
8. Enter your maximum allowable tax liability subtraction from the table below. Don't fill in less than -0- or more than \$6,250. 8. \_\_\_\_\_
9. Enter the smaller of line 7 or line 8 here and on Form 40, line 13. 9. \_\_\_\_\_

\*Did you file federal Form 5405? If you are required to repay your 2008, 2009, or 2010 first-time homebuyer credit because you disposed of your home or stopped using it as your main home, you may subtract your federal tax recapture. Add the amount reported on your federal Form 1040, line 59b, or federal Form 1040NR, line 58b, to the amount included on line 2 of the worksheet above. **Do not add this amount if you are repaying your 2008 credit and still live in your qualifying home as your main residence.**

	And your federal adjusted gross income is:		Then your maximum allowable tax liability subtraction is:
	at least—	but less than—	
Single	-0-	\$125,000	\$6,250
	\$125,000	\$130,000	\$5,000
	\$130,000	\$135,000	\$3,750
	\$135,000	\$140,000	\$2,500
	\$140,000	\$145,000	\$1,250
	\$145,000 or more		-0-
Married/RDP filing separately	-0-	\$125,000	\$3,125
	\$125,000	\$130,000	\$2,500
	\$130,000	\$135,000	\$1,875
	\$135,000	\$140,000	\$1,250
	\$140,000	\$145,000	\$625
	\$145,000 or more		-0-
Married/RDP filing jointly, or	-0-	\$250,000	\$6,250
	\$250,000	\$260,000	\$5,000
	\$260,000	\$270,000	\$3,750
	\$270,000	\$280,000	\$2,500
	\$280,000	\$290,000	\$1,250
Head of household, or Qualifying widow(er)	\$290,000 or more		-0-

**Caution:** Don't include any of the following on line 2:

- Self-employment tax.
- Social Security and Medicare tax on tips.
- Advance earned income credit payments.
- Household employment taxes.

**Are you amending your 2013 return?** See the Oregon Amended Schedule instructions to figure your subtraction for federal tax liability.

**Federal tax from a prior year and foreign tax:** Did you pay additional federal tax in 2013 because you were audited or filed an amended return? Did you pay taxes to a foreign country? If so, you may be able to subtract the additional tax. Go to the 2013 *Publication 17*½ by

clicking on “Publications” at [www.oregon.gov/dor/personal](http://www.oregon.gov/dor/personal) to see if you qualify for these subtractions.

**Is the IRS figuring your federal tax for you?** Do not write an amount on Form 40, line 13. You will not be able to finish your Oregon return without your federal tax liability. Complete the subtractions, deductions, nonrefundable credits, and payments sections, as applicable. Don't forget to include a copy of your federal Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ with your Oregon return. Write “Calculate federal tax” in blue or black ink at the top left corner of your return. We will finish your Oregon return for you. Be sure to include Form(s) W-2 and any Form(s) 1099 showing Oregon tax withheld. Go to the signature block section on page 28.

**14 Social Security and tier 1 Railroad Retirement Board benefits income.** Fill in the amount from federal Form 1040, line 20b; or Form 1040A, line 14b. If you have tier 2, windfall/vested dual, or supplemental Railroad Retirement Board benefits, these are subtracted on line 18. For more information, contact us.

**15 Oregon income tax refund included in federal income.** Fill in your Oregon state income tax refund from federal Form 1040, line 10. **Do not include local, county, or other states' tax refunds.**

**16 Interest and dividends from U.S. government.** Fill in interest and dividends from the U.S. government that you included on your federal return. Include U.S. government interest and dividends you received through partnerships or grantor trusts. See line 18 to subtract U.S. government interest in IRA or Keogh distributions. **Do not include interest on federal tax refunds in the subtraction.**

**Examples:**

- You can subtract interest from U.S. Series EE, I, or HH bonds and Treasury bills or notes.
- You can subtract interest and dividends paid to you by organizations that invest in U.S. government securities. The payer may have given the percentage of interest and dividends from U.S. government securities on your Form 1099. For more information, go to our website or contact us.
- If you reported interest or dividends of your minor child on your federal return, you can subtract any U.S. government interest included.
- You must reduce U.S. government interest and dividends by any interest expense relating to U.S. government obligations deducted on your federal Schedule A.

**Note:** When you sell or dispose of a U.S. government obligation, you must include any gain or loss in Oregon income.

**17 Federal pension income.** You may be able to subtract some or all of your taxable federal pension included in 2013 federal income. This includes benefits paid to the retiree or the beneficiary. It does not include disability payments if you have not reached the minimum retirement age. The subtraction amount

is based on the number of months of federal service or points earned before and after October 1, 1991:

- **If all your months of federal service or points were before October 1, 1991,** subtract 100 percent of the taxable amount of federal pension income you reported on your federal return.
- **If you have no months of service or points before October 1, 1991,** you cannot subtract any federal pension.
- **If your service or points occurred both before and after October 1, 1991,** subtract a percentage of the taxable federal pension income you reported on your federal return. To determine your percentage, divide the months of service or points earned before October 1, 1991, by the total months of service or points earned. Round to three places (example:  $0.4576 = 45.8$  percent). Once you've determined the percentage, it will remain the same each year. Write the percentage on line 17a. If you have two federal pensions, write the second percentage on line 17b and enter your total subtraction amount on line 17. Figure the percentage for each pension separately.

Federal pension subtraction formula:

$$\frac{\text{Months of service or points before 10/1/91}}{\text{Total months of service or points}} \times \frac{\text{Federal pension amount included in federal income}}{\text{Federal pension amount included in federal income}} = \text{Oregon subtraction}$$

**Example:** Ann worked for the U.S. Forest Service from March 31, 1977, until January 7, 2012. She worked a total of 417 months; 174 months were worked before October 1, 1991. In 2013, she received taxable federal pension income of \$35,000. Using the formula, her federal pension subtraction is:

$$\frac{174}{417} \times \$35,000 = \$14,595$$

She can subtract 41.7 percent—or \$14,595 ( $\$35,000 \times 0.417$ )—of her taxable federal pension. She will continue to subtract 41.7 percent from Oregon income in future years.

**18 Other subtractions.** You may qualify for one or more other subtractions explained in this section. Please identify the subtraction using the numeric code shown. If you have only one “Other subtraction,” enter the numeric code on line 18x **and** the amount on lines 18y and 18. For example, if you're claiming a \$100 Oregon Lottery subtraction, enter “322” on line 18x **and** “\$100” on lines 18y and 18.

If you're claiming more than one “Other subtractions,” do not enter a code or amount on line 18x or 18y. Instead, check box 18z and include Schedule OR-ASC with your return with the numeric codes and amounts of the subtractions. Enter the total from Schedule OR-ASC on line 18. Do **not** use this line to subtract federal pension (use line 17 instead).

- **Special Oregon medical subtraction [code 351].** If you or your spouse/RDP were age 62 or older on December 31, 2013 and have qualifying medical and/or dental expenses, you may qualify for the special

Oregon medical subtraction. See the 2013 IRS *Publication 502* for types of qualifying medical and dental expenses. You **cannot** subtract medical and dental expenses:

- For anyone under age 62;
- For dependents, regardless of their age; or
- That have already been deducted on your return.

You may not claim a subtraction if your federal adjusted gross income is \$200,000 or more (\$100,000 or more for those who file as single or married/RDP filing separately). Use the worksheet below to determine the amount of your subtraction.

**Shared expenses.** Did you have medical expenses and/or dental expenses for more than one person? If so, you must determine which expenses belong to each qualifying taxpayer. Start by totaling all expenses for each qualifying taxpayer. If you have expenses that are for more than one person, such as insurance premiums, split the expense by the most reasonable method. For example, two qualifying taxpayers filing jointly that paid \$4,000 in insurance premiums during the year would split the expenses in half, or \$2,000 each. For more information on how to split shared expenses, see the 2013 *Publication 17½* at [www.oregon.gov/dor/personal](http://www.oregon.gov/dor/personal).

**Special Oregon medical subtraction worksheet instructions**

**Line 1: Medical and dental expenses for each taxpayer**—Enter the expenses attributable to each taxpayer. See “Shared expenses” above for information about splitting expenses, such as insurance premiums.

*Line 1, column (A):* If you were age 62 or older on December 31, 2013, enter **your** total qualifying medical and dental expenses. If your medical expenses were not included in your itemized deductions (Schedule A, line 1) or you didn’t itemize your deductions, skip lines 2–4, enter the amount from line 1 on line 5, and go to line 6. If you don’t have qualifying expenses or were not age 62 or older on December 31, 2013—**STOP**—do not complete column (A). You do not qualify for the subtraction.

*Line 1, column (B):* If your spouse/RDP was age 62 or older on December 31, 2013 and you’re filing jointly, enter **your spouse’s/RDP’s** total qualifying medical and dental expenses. If your spouse’s/RDP’s medical expenses were not included in your itemized deductions (Schedule A, line 1) or you didn’t itemize your deductions, skip lines 2–4, enter the amount from line 1 on line 5, and go to line 6. If your spouse/RDP does not have qualifying expenses or was not age 62 or older on December 31, 2013—**STOP**—do not complete column (B). Your spouse/RDP does not qualify for the subtraction.

**Line 2, columns (A) & (B): Total medical and dental expenses**—Enter the total medical and dental expenses you claimed as an itemized deduction (Schedule A, line 1). If your spouse/RDP meets the

age requirement and has qualifying expenses, enter this amount on line 2, column (B).

**Line 3, columns (A) & (B):** Divide line 1 by line 2 for column (A) if you qualify and/or column (B) if your spouse/RDP qualifies and round to three decimal places. For example: 0.7308 is rounded to 0.731.

**Line 4, columns (A) & (B):** Enter the lesser of the medical and dental expenses claimed on line 1 of your Schedule A or the amount claimed on line 3 of your Schedule A. If your spouse/RDP qualifies, enter the same amount in column (B).

**Line 5, columns (A) & (B):** Multiply line 3 and line 4 for each column and round to whole dollars. For example: \$101.49 is rounded to \$101.

**Line 6, columns (A) & (B):** Enter the maximum allowable medical subtraction for your filing status and federal adjusted gross income from the table on page 17. Do not enter more than \$1,800. If your spouse/RDP qualifies, enter the same amount in column (B).

**Line 7, columns (A) & (B):** Enter the lesser of line 5 or line 6 for each column.

**Line 8:** Add the amounts from line 7 column (A) and column (B). This is your special Oregon medical subtraction. Enter this amount as an “other subtraction” on line 18 of your Form 40 using subtraction code 351.

**Special Oregon medical subtraction worksheet**

	Column (A) You	Column (B) Spouse/RDP
1. Medical and dental expenses for each qualifying taxpayer.	1. _____	1. _____
2. Total medical and dental expenses (Schedule A, line 1).	2. _____	2. _____
3. Divide line 1 by line 2 and round to three decimal places.	3. _____	3. _____
4. Enter the lesser of the expenses claimed on line 1 of your Schedule A, or the amount on line 3 of your Schedule A.	4. _____	4. _____
5. Multiply line 3 by line 4 and round to whole dollars.	5. _____	5. _____
6. Maximum allowable medical subtraction from the table on page 17 (\$1,800 maximum).	6. _____	6. _____
7. Enter the lesser of line 5 or line 6.	7. _____	7. _____
8. Add line 7, columns (A) and (B), and enter the total. This is your special Oregon medical subtraction.	8. _____	

If your filing status is:	And your federal adjusted gross income from line 8 of Form 40 is:		Then your maximum allowable medical subtraction per taxpayer meeting the age requirement is:
	at least—	but less than—	
Married/RDP filing jointly, or Head of household, or Qualifying widow(er)	-0-	\$50,000	\$1,800
	\$50,000	\$100,000	\$1,400
	\$100,000	\$200,000	\$1,000
	\$200,000 or more		-0-
Single or Married/RDP filing separately	-0-	\$25,000	\$1,800
	\$25,000	\$50,000	\$1,400
	\$50,000	\$100,000	\$1,000
	\$100,000 or more		-0-

**Example:** Brennan and Maggie were ages 64 and 63 on December 31, 2013. They are filing a joint return with a federal adjusted gross income of \$55,000 and are itemizing deductions for Oregon. In 2013, they paid \$5,700 in medical expenses that they claimed on Schedule A. Of that, \$3,500 was for Brennan's expenses, \$1,000 for Maggie's expenses, and \$1,200 for Maggie's mother who they claim as a dependent. Both Brennan's and Maggie's expenses qualify for the special Oregon medical subtraction. Since Maggie's mother is a dependent, her expenses do not qualify for the subtraction. Brennan and Maggie would determine their subtraction as follows.

#### Special Oregon medical subtraction worksheet

	Column (A) You	Column (B) Spouse/RDP
1. Medical and dental expenses for each qualifying taxpayer.	1. <u>\$3,500</u>	1. <u>\$1,000</u>
2. Total medical and dental expenses (Schedule A, line 1).	2. <u>\$5,700</u>	2. <u>\$5,700</u>
3. Divide line 1 by line 2 and round to three decimal places.	3. <u>0.614</u>	3. <u>0.175</u>
4. Enter the lesser of the expenses claimed on line 1 of your Schedule A, or the amount claimed on line 3 of your Schedule A.	4. <u>\$5,500</u>	4. <u>\$5,500</u>
5. Multiply line 3 by line 4 and round to whole dollars.	5. <u>\$3,377</u>	5. <u>\$963</u>
6. Maximum allowable medical subtraction from the table (\$1,800 maximum).	6. <u>\$1,400</u>	6. <u>\$1,400</u>
7. Enter the lesser of line 5 or line 6.	7. <u>\$1,400</u>	7. <u>\$963</u>
8. Add line 7, columns (A) and (B), and enter the total. This is your special Oregon medical subtraction.	8. <u>\$2,363</u>	

• **529 Oregon College Savings Plan [code 324].** You can subtract up to \$4,455 for joint returns or up to \$2,225 for

all other returns for contributions made to a 529 Oregon College Savings Network account in 2013. If you contribute more than your limit, you can carry forward the remaining contribution not subtracted over the next four years. Keep a copy of your account statement with your tax records. For more information, go to [www.oregoncollegesavings.com](http://www.oregoncollegesavings.com), or call 866-772-8464.

• **American Indian [code 300].** Are you an enrolled member of a federally recognized American Indian tribe? You may be able to subtract all or part of your income if **all** of the following are true:

- You are an enrolled member of a federally recognized American Indian tribe, and
- Your income was from sources within federally recognized Indian country in Oregon, and
- You lived in federally recognized Indian country in Oregon when the income was earned.

You must include a completed copy of your *Exempt Income Schedule for Enrolled Members of a Federally Recognized American Indian Tribe* with your return. Download the schedule from our website or contact us to order it.

• **Military pay [code 319].** If you included U.S. military pay in your federal taxable income, you may qualify for a subtraction on your Oregon return.

You can subtract all military pay earned while stationed outside Oregon during the year plus up to \$6,000 military pay earned in Oregon. **Note:** Your total subtraction cannot be more than your total taxable military pay income.

Guard and reserve annual training, weekend drills, and inactive duty training are eligible for this subtraction.

**Example:** Barry, an Oregon resident, enlisted in the Army in 2010. From January until August 2013, he was stationed at Fort Lewis, Washington and he earned \$24,000 in military pay. From August through December, he was a recruiter in Oregon and earned \$12,000. He can subtract the \$24,000 earned outside Oregon and \$6,000 of the income earned in Oregon.

• **Oregon National Guard and reserve pay subtraction [code 319].** The following questions will help determine if you can claim this subtraction.

- Were you a member of the Oregon National Guard or reserves at any time during the year?
- Were you required to be away from home overnight for at least three weeks consecutively?

If you answered yes to both of these questions, you can subtract all of the Oregon National Guard or reserve pay you earned while you met the above qualifications. For more information, visit our website or see the 2013 *Publication 17½*.

• **Oregon Lottery [code 322].** Although Oregon does not tax Oregon Lottery winnings of \$600 or less per ticket, the federal government does. Oregon Lottery

includes Powerball and Mega Millions tickets you purchased in Oregon.

You can subtract the following winnings included in your federal income from Oregon income:

- Winnings of \$600 or less from each single ticket or play, and
- Annual payments from tickets bought before 1998.

**Example:** David won two prizes in 2013: \$1,000 from an Oregon Lottery scratch-off ticket and \$500 playing an Oregon Lottery Keno game. He must include the total \$1,500 in federal income. David can subtract \$500 on his Oregon return because the Oregon Keno winnings were from a single game and under the \$600 limit. He cannot subtract any of the \$1,000 he won on the scratch-off ticket, since the prize was more than \$600.

Do **not** subtract any other type of winnings such as winnings from tribal gaming centers.

- **Tuition and fees deduction [code 308].** Did you claim the American opportunity or lifetime learning credit on your federal return? If so, you were not allowed a federal tuition and fees deduction because you claimed the federal credit. Because Oregon does not have credits similar to the American opportunity or lifetime learning credits, you can subtract the federal tuition and fees deduction on your Oregon return up to the amount you would have been allowed on your federal return. You can claim the lesser of the federal limit (\$4,000 or \$2,000, depending on your income) or your actual expenses. You cannot claim the deduction if:
  - You file married/RDP filing separately;
  - You can be claimed as a dependent by another person; or
  - Your federal modified adjusted gross income is more than \$80,000 (\$160,000 if married/RDP filing jointly).
- The following subtractions apply to only a few people and are not explained in this booklet. For more information, go to our website or contact us.
  - Artist's charitable contribution [code 301].
  - Basis adjustments [code 304].
    - Basis of business assets transferred to Oregon.
    - Depreciation difference for Oregon.
    - Gain or loss on the sale of depreciable property with a different basis for federal and Oregon purposes.
    - Passive activity losses.
    - Suspended losses.
  - Capital Construction Fund (CCF) [code 339].
  - Construction worker and logger commuting expenses [code 303].
  - DISC dividend payments [code 352].
  - Employee retirement plans previously taxed [code 327].

- Federal business credits [code 340].
- Federal gain previously taxed by Oregon [code 306].
- Federal health coverage tax credit [code 340].
- Federal tax from a prior year [code 309].
- Fiduciary adjustments from Oregon estates and trusts [code 310].
- Film production labor rebate [code 336].
- Foreign tax [code 311].
- Individual Development Account (IDA) [code 314].
- Interest from local government bond [code 317].
- IRA conversions previously taxed [code 348].
- Land donations to educational institutions [code 316].
- Mobile home park capital gain [code 338].
- Mobile home tenant payment [code 344].
- Mortgage interest credit [code 320].
- Net operating loss [code 321].
- Oregon investment advantage [code 342].
- Partnership or S corporation modifications for Oregon [code 323].
- Public Safety Memorial Fund award [code 329].
- Railroad Retirement Board benefits: tier 2, wind-fall/vested dual, supplemental, and railroad unemployment benefits [code 330].
- Scholarship awards used for housing expenses [code 333].
- Severance pay invested in a small business [code 349].
- Taxable benefits for former RDPs [code 347].
- U.S. government interest in IRA or Keogh distributions [code 331].

## Deductions

**You can claim net itemized deductions or Oregon's standard deduction, whichever is larger, but not both.**

- If you claim itemized deductions, fill in lines 21 and 23–25.
- If you claim the standard deduction, fill in line 26.

**Note:** If you're married/RDP filing separately and one spouse/RDP itemizes, both must itemize deductions. If your spouse/RDP itemizes and you don't, your standard deduction is -0-.

**21 Itemized deductions.** You can claim your total itemized deductions after federal limitations as shown on federal Schedule A, line 29.

You can claim itemized deductions for Oregon even if you don't have enough deductions to itemize on your federal return. **If you itemize for Oregon only,** fill out a federal Schedule A for Oregon purposes. Be sure to include your state taxes even when itemizing for Oregon only, then subtract your Oregon state income tax on line 24. Use your federal adjusted gross income to figure the Schedule A limitations. Remember to keep Schedule A with your tax records.

**22** The special Oregon medical deduction is no longer available. The deduction has been replaced with a subtraction. See page 15 for more details. If you are claiming itemized deductions, leave line 22 blank and put the amount from line 21 on line 23.

**24 State income tax or sales tax claimed as an itemized deduction.** Fill in the amount of Oregon state income tax or any state and local sales tax you claimed as an itemized deduction on federal Schedule A, line 5. Don't include local or county income tax amounts.

Are you claiming an Oregon credit for income taxes paid to another state and deducting the other state's taxes on Schedule A? If so, include the other state's 2013 net tax liability, or the other state's 2013 tax claimed as an itemized deduction, whichever is less. For the credit instructions, see page 21.

Did you limit itemized deductions on your federal return because your adjusted gross income exceeded the threshold amount? If so, you may need to complete a worksheet to determine the correct amount of Oregon income tax to subtract from itemized deductions. The itemized deduction limit worksheet is available in the 2013 *Publication 17*<sup>1/2</sup> at [www.oregon.gov/dor/personal](http://www.oregon.gov/dor/personal).

**26 Standard deduction.** Your standard deduction is based on your filing status:

Single.....	\$2,080
Married/RDP filing jointly.....	4,160
Married/RDP filing separately	
If spouse/RDP claims standard deduction .....	2,080
If spouse/RDP claims itemized deductions .....	-0-
Head of household.....	3,345
Qualifying widow(er).....	4,160

**Standard deduction—Age 65 or older, or blind.** Did you check one or more of the boxes on line 7a, Form 40, because you or your spouse/RDP are age 65 or older or blind? If so, you are entitled to an **additional deduction amount**.

If you checked one or more of the boxes on line 7a, multiply the number of boxes checked by:

- \$1,000 if married/RDP or qualifying widow(er); or
- \$1,200 if single or head of household.

Add this amount to the standard deduction for your filing status from above. Fill in the total on line 26.

**Standard deduction—Dependents.** If someone else can claim you as a dependent, your standard deduction is limited to the larger of:

- Your earned income plus \$350, up to the maximum allowed for your filing status, or
- \$1,000.

The limit applies even if you qualify but are not claimed as a dependent on another person's return.

If you are a dependent, use the following worksheet to figure your standard deduction, unless you are married/RDP. If you are a dependent and married/RDP, please contact us.

**Standard deduction worksheet for single dependents**

- |   |                 |
|---|-----------------|
| 1. Enter your earned income. (See definition below.)  | 1. _____        |
| 2. Additional \$350.  | 2. <u>350</u>   |
| 3. Add lines 1 and 2.   | 3. _____        |
| 4. Minimum standard deduction.  | 4. <u>1,000</u> |
| 5. Enter the larger of line 3 or line 4.  | 5. _____        |
| 6. Basic standard deduction for single.   | 6. <u>2,080</u> |
| 7. Enter the smaller of line 5 or line 6.   | 7. _____        |
| 8. If you're age 65 or older, enter \$1,200. Otherwise, enter -0-.  | 8. _____        |
| 9. If you are blind, enter \$1,200. Otherwise, enter -0-.   | 9. _____        |
| 10. Add lines 7, 8, and 9. Enter the total here and on Form 40, line 26. This is your standard deduction. | 10. _____       |

**Earned income** is salaries, wages, tips, professional fees, or other amounts received as pay for work you actually performed, and any part of a scholarship or fellowship grant you received that is included in your gross income.

**Standard deduction—Nonresident aliens.** The standard deduction for nonresident aliens (as defined by federal law) is -0-.

**Oregon tax**

**29 Tax from tax tables or tax rate charts.** Figure the tax on your Oregon taxable income, line 28. Go to the tax tables or rate charts on pages 29–31. Fill in your tax amount on line 29 and check box 29a. Double-check that the tax you entered is correct.

**Example 1:** A single Oregon taxpayer has taxable income of \$19,500. The taxpayer will use column S on page 30. The tax is \$1,532.

**Example 2:** A married couple has Oregon taxable income of \$75,500. They are filing jointly. They will use the married/RDP filing jointly rate chart J on page 31. They figure their tax like this:

Oregon taxable income		\$75,500
Subtract	-	<u>50,000</u>
		25,500
Multiply by 9%	×	<u>0.09</u>
		2,295
Then add	+	<u>4,044</u>
Their Oregon tax is		<u>\$6,339</u>

**Tax from farm income averaging or farm asset capital gain method.** If you qualify, you can compute your Oregon tax using one of the following methods:

**Farm income averaging method.** You can use the federal farm income averaging method even if you did not use farm income averaging on your federal return.

If you use Form FIA-40, *Oregon Farm Income Averaging for Full-Year Residents*, to calculate your tax, enter the tax amount from Form FIA-40, line 22, on Form 40, line 29. Check box 29b labeled "Form FIA-40." Include a copy of Form FIA-40 with your return. Download the form from our website or contact us to order it.

**Farm asset capital gain method.** Did you sell or exchange capital assets primarily used in farming because you were getting out of a farming business? Or, did you sell or exchange a farming business in which you held at least a 10 percent ownership interest? If so, you may be eligible for a reduced tax rate on the net capital gain from the proceeds.

If you use Worksheet FCG, *Farm Liquidation Long-Term Capital Gain Tax Rate*, to calculate your tax, enter the tax amount from Worksheet FCG, line 7, on Form 40, line 29. Check box 29c labeled "Worksheet FCG." Do not include a copy of Worksheet FCG with your return. Keep a copy with your records. Download the form from our website or contact us to order it.

**30 Interest on certain installment sales.** Do you have installment sales where you were required to pay interest on the deferred tax liability for federal purposes? If so, you must also compute interest for Oregon. The amount due for Oregon is computed the same as the federal amount. The interest rate is 0.3333 percent per month for 2013.

### Credits—Non-refundable

Most credits cannot be more than your Oregon tax liability. Some credits have a carryforward provision that allows you to use the unused balance in the next year. Use credits that cannot be carried forward first.

**33 Exemption credit.** An exemption credit is not allowed if your federal adjusted gross income on line 8 of Form 40 exceeds:

- \$200,000 for married/RDP filing jointly, head of household, or qualifying widow(er) filers; or
- \$100,000 for married/RDP filing separately or single filers.

If your federal adjusted gross income does not exceed the threshold amount for your filing status, multiply the total number of exemptions claimed on line 6e of Form 40 by \$188. This is your exemption credit.

**34 Retirement income credit.** If you were age 62 or older on December 31, 2013, and receiving retirement income, you may qualify for a retirement income credit if:

- Your household income is less than \$22,500 (\$45,000 if married/RDP filing jointly), **and**

- Your Social Security benefits and/or tier 1 Railroad Retirement Board benefits are less than \$7,500 (\$15,000 if married/RDP filing jointly), **and**
- Your household income plus your Social Security and/or tier 1 Railroad Retirement Board benefits is less than \$22,500 (\$45,000 if married/RDP filing jointly).

Retirement income includes payments reported in Oregon taxable income from:

- U.S. government pensions (including military).
- State or local government pensions.
- Employee pensions.
- Individual retirement plans.
- Deferred compensation plans including defined benefit, profit sharing, and 401(k).
- Employee annuity plans.

If you qualify, use the following worksheet to figure your credit.

1. Enter the retirement income of the eligible individual(s) included on Form 40, line 8.	1. _____
2. Enter any federal pension income subtracted from Oregon income on Form 40, line 17. See page 15.	2. _____
3. Net Oregon taxable pension. Line 1 minus line 2.	3. _____
4. Enter \$7,500 (\$15,000 if married/RDP filing jointly).	4. _____
5. Enter both spouses'/RDPs' total 2013 Social Security and tier 1 Railroad Retirement Board benefits.	5. _____
6. Line 4 minus line 5, but not less than -0-.	6. _____
7. Enter your household income (to determine, see below).	7. _____
8. Household income base. Enter \$15,000 (\$30,000 if married/RDP filing jointly).	8. _____
9. Line 7 minus line 8, but not less than -0-.	9. _____
10. Line 6 minus line 9, but not less than -0-.	10. _____
11. Enter the smaller of line 3 or line 10.	11. _____
12. Multiply line 11 by 9 percent (0.09). Enter the result here and on Form 40, line 34.	12. _____

**What is included in household income?** Household income includes all taxable and nontaxable income of each spouse/RDP except:

- Social Security and tier 1 Railroad Retirement Board benefits.
- Your state income tax refund.
- Pension income excluded from federal AGI that is a return of your contributions.
- Pensions that are rolled over into an IRA that are not included in AGI.

Any losses claimed are limited to \$1,000 for each activity. Depreciation is limited to \$5,000.

The credit cannot be more than your tax liability. You cannot carry any amount that is more than your tax liability over to next year. You may claim this credit or the credit for the elderly or the disabled, line 36, but not both.

**35 Child and dependent care credit.** You're allowed an Oregon credit **only** if you qualify for the federal child and dependent care credit. You may still be able to claim the Oregon credit even if you can't use all of your federal credit. **Note to RDPs:** Use your "as if" federal return to see if you qualify for the Oregon credit.

Use the following worksheet:

1. Enter the amount from federal Form 2441, line 6. Do **not** enter more than \$3,000 for one qualifying child or \$6,000 for two or more qualifying children. 1. \_\_\_\_\_
2. Enter the decimal amount from the following table. 2. \_\_\_\_\_

If your federal taxable income from Form 1040, line 43; or Form 1040A, line 27 is:		Your decimal amount is:
Over—	But not over—	
—	\$5,000	0.30
5,000	10,000	0.15
10,000	15,000	0.08
15,000	25,000	0.06
25,000	35,000	0.05
35,000	45,000	0.04
45,000	—	0.00

3. Multiply the amount on line 1 by the decimal on line 2. Enter here and on Form 40, line 35. 3. \_\_\_\_\_

**Did you pay 2012 child care expenses in 2013?** If so, you may be able to use that amount to increase your 2013 Oregon child and dependent care credit. For more information, please contact us.

**Carryforward.** Your total 2013 child and dependent care credit can't be more than your 2013 Oregon tax liability. You can carry forward any excess credit over the next five years. If the excess isn't used within five years, it's lost. See other credits instructions, page 22.

**36 Credit for the elderly or the disabled.** The Oregon credit is 40 percent of your federal credit. You can claim an Oregon credit **only** if you qualify for the federal credit. Please complete federal Schedule R, even if you aren't using the federal credit.

Multiply the amount on federal Schedule R, line 20 by 0.40 (40 percent). RDPs: Use your "as if" federal return to see if you qualify for the Oregon credit.

You can claim this credit or the retirement income credit, line 34, but not both.

**37 Political contribution credit.** Fill in your total political contributions, up to \$100 on a joint return or up to \$50 on all others. Your contribution(s) of money must have been made during 2013 to any of the following:

- A political party.
- A qualified candidate (or the candidate's principal campaign committee) for federal, state, or local office to be voted for in Oregon.
- A political action committee certified in Oregon.

**38 Credit for income taxes paid to another state.** Did you pay income taxes to another state or U.S. territory on income that is also taxed by Oregon? If so, you may be able to claim this credit.

If you were a full-year Oregon resident and had income taxed by Arizona, California, Indiana, or Virginia, you generally cannot claim the credit on your Oregon return. However, you can claim the credit on the non-resident return you file with those states. You may be able to claim the credit if you were on a group return for any of those states. If income is taxed by Oregon and another state not listed here, claim the credit on your Form 40 Oregon resident return, line 38. If you only paid taxes to one other state, enter the two-letter state abbreviation on Form 40, line 38y and the credit amount on Form 40, line 38.

If you are claiming the credit for more than one state, do not enter a state abbreviation on line 38y. Instead check box 38z and include Schedule OR-ASC with your return identifying the states and the credit amount for each state. Enter the total for all states from Schedule OR-ASC on Form 40, line 38.

This credit is only for state income tax. You cannot claim this credit for city or county income tax, sales tax, alternative minimum tax (AMT), property tax, school tax, or building funds.

Your credit is the **smallest** of the following:

- The other state's 2013 net tax liability.
- Your Oregon tax liability after all credits, except credits for income taxes paid to other states.
- The amount figured using the following formula:

Divide your modified adjusted gross income (MAGI) taxed by both states by your total MAGI. Multiply the result by your Oregon tax after subtracting all other credits.

$$\frac{\text{Your MAGI taxed by both states}}{\text{Your total MAGI}} \times \text{Your Oregon tax after subtracting all other credits}$$

Your total MAGI equals the sum of lines 8 and 9 minus lines 14–17 of Form 40. Add the amount on Form 40, line 10, only if it's income Oregon taxes but the federal government doesn't. Subtract the amount on Form 40,

line 18, only if it's income the federal government taxes but Oregon doesn't.

**Caution:** You can't claim this credit **and** claim the tax you paid as an itemized deduction. On Form 40, line 24, in addition to the Oregon tax you claim as an itemized deduction, fill in the smaller of the following:

- The other state's 2013 tax claimed as an itemized deduction, or
- The other state's 2013 net tax liability.

If the credit is based on a tax liability paid in two different tax years, you may be required to restore the deduction to Oregon income in two different tax years. For more information, please contact us.

**39 Other credits.** You may qualify for other non-refundable credits listed on this page. Please identify the credit using the numeric code. If you have only one "Other credit," enter the numeric code on line 39x and the amount on lines 39y and 39. For example, if you're claiming a \$45 residential energy credit, enter "729" on line 39x and "\$45" on lines 39y and 39. If you're claiming more than one "Other credit," **do not** enter a code or amount on line 39x or 39y. Instead, check box 39z and include Schedule OR-ASC with your return with the numeric codes and amounts of the credits. Enter the total from Schedule OR-ASC on Form 40, line 39.

• **Child and dependent care carryforward [code 704].**

To qualify, your net income tax on last year's Oregon return must have been zero. Enter the amount of unused credit from a prior year. Do **not** include prior year child care expenses. The prior year carryforward plus your current year's credit can't be more than your Oregon tax liability on Form 40, line 41. You can carry forward any excess credit from line 35 over the next five years. If the carryforward isn't used within five years, it's lost.

• **Long-term care insurance premiums [code 716].**

You're allowed a long-term care insurance premiums credit if:

- Your policy was issued in 2000 or later, and
- You, your parents, or your dependents are the policy beneficiaries, and
- You paid premiums for 2013.

The credit for single and joint filers is the **smaller** of 15 percent of the premiums paid or \$500. If you're married/RDP filing separately, the combined credits on the spouses'/RDPs' returns can't be more than the credit they would have been allowed on a joint return.

Any federal benefit due to a federal deduction for the premiums must be reported as an Oregon addition. See page 13.

Employers paying for long-term care insurance for employees may also claim this credit.

• **Oregon Cultural Trust [code 722].** If you donate to an Oregon nonprofit cultural organization during the

tax year and you donate a matching amount to the Oregon Cultural Trust, you can claim a tax credit.

You can claim a tax credit of up to \$500 per taxpayer (\$1,000 on a joint return) for the amount you contributed to the Oregon Cultural Trust. Any federal benefit due to a federal deduction must be reported as an Oregon addition. For more information about the Oregon Cultural Trust, go to [www.culturaltrust.org](http://www.culturaltrust.org).

• **Residential energy [code 729].** You must purchase a

qualifying energy efficient appliance or install a solar device or geothermal system. Renters who purchase qualifying equipment or systems may also apply for this credit. For more information, go to the Oregon Department of Energy's website at [www.oregon.gov/ENERGY](http://www.oregon.gov/ENERGY), or call 503-378-4040 (Salem) or 1-800-221-8035 (toll-free from an Oregon prefix).

• The following credits apply to only a few people and are not explained in this booklet. For more information, go to our website or contact us.

- Agricultural workforce housing [code 712].
- Alternative Fuel Vehicle Fund [code 753].
- Biomass production/collection [code 743].
- Business energy [code 703].
- Business tax credits from flow-through entity [code 736].
- Child Care Fund contributions [code 705].
- Claim of right income repayments [code 706].
- Crop donation carryforward [code 708].
- Diesel engine repower or retrofit [code 734].
- Electronic commerce zone investment [code 710].
- Employer-provided dependent care assistance [code 707].
- Employer scholarship [code 711].
- Energy conservation project [code 750].
- Fish screening devices [code 714].
- IDA donation [code 715].
- IDA withdrawal for home purchase [code 738].
- Loss of use of limbs [code 717].
- Low-income caregiver credit [code 718].
- Mutually taxed gain on the sale of residential property [code 720].
- Oregon Production Investment Fund [code 737].
- Oregon Veterans' Home physicians [code 747].
- Pollution control facilities [code 724].
- Reforestation of underproductive forestlands carryforward [code 727].
- Renewable energy development contributions [code 749].
- Renewable energy resource equipment manufacturing facility [code 748].
- Reservation enterprise zone [code 728].
- Riparian land carryforward [code 735].
- Rural EMTs [code 742].
- Rural medical practitioners [code 731].
- Transportation projects [code 751].
- University venture fund [code 739].



- Mail your payment after April 15 (even if you have an extension to file).
- File your return showing tax to pay after the due date or extension due date.

The late-payment penalty is 5 percent of the unpaid balance of your tax.

If you file more than three months after the due date or the extension due date, a 20 percent late-filing penalty will be added; that is, you will owe a total penalty of 25 percent of any tax not paid.

**Interest.** If you're filing your return or paying your tax after April 15, 2014, include interest on any unpaid tax.

An interest period is each full month starting with the day after the due date. For example, April 16 to May 15 is a full month and an interest period.

The 2014 interest rate is 4 percent per year (0.3333 percent per month).

Interest is figured daily for periods of less than a month. Here's how to figure daily interest:

$$\text{Tax} \times 0.000110 \times \text{number of days}$$

If the tax isn't paid within 60 days from the date of our bill, the interest rate increases to 8 percent per year.

**Note:** Don't calculate interest if you file late and expect a refund.

**51 Interest on underpayment of estimated tax.** For 2013, you'll have an underpayment if you paid less than 90 percent of the tax due on **each** estimated tax payment due date or tax owed is more than \$1,000.

Use Form 10, *Underpayment of Oregon Estimated Tax*, to determine if you have an underpayment. Download the form from our website or contact us to order it. If you have an underpayment, you must file Oregon Form 10 with your return.

If you have an underpayment, fill in the amount of interest due from Form 10, line 34 on Form 40, line 51,

and check the box. Include Form 10 with your return. If you meet an exception, enter the exception number on line 51a and do not include Form 10. If you used the *Annualized Income Worksheet*, check box 51b and file the form with your return.

**53 Amount you owe.** You may pay with a check, money order, electronic payment, or credit card. If the amount is less than \$2, no payment is required.

## Payment options

### Electronic payment from your checking or savings account

You can pay your current year income taxes, 2014 estimated income taxes, any prior year tax due, and amended return taxes directly from your checking or savings account. There is no fee to use this service. This option is available only through our website.

### Credit card payments

You can pay with your American Express, Discover, MasterCard, or Visa credit card. The provider **will charge** you a convenience fee. The service provider will tell you what the fee is during the transaction; you will have the option to continue or cancel the transaction before entering your credit card information. If you complete the credit card transaction, you will receive a confirmation number. **Keep this confirmation number as proof of payment—do not send with your return.**

### Credit card service provider:

*Value Payment Systems, Inc.*, 1-888-972-9673  
[www.payortax.com](http://www.payortax.com)

For additional information on credit card payments, go to our website or contact us.

**Don't use Form 40-V if using an electronic payment option.** Use the voucher only if paying by check or money order.

*Continued on page 27*

# Schedule OR-ASC

# Oregon Adjustments for Form 40 Filers

# 2013

Last name	First name and initial	Social Security number (SSN) - -
Spouse's/RDP's last name	Spouse's/RDP's first name and initial	Spouse's/RDP's SSN - -

**Instructions:** Use this form to claim more than one of the following on your return:

- Other additions.
- Other subtractions.
- Credits for income taxes paid to another state.
- Other credits.

Identify the code and amount for each item you are claiming. If you are not claiming more than one of each item, do not use this form; instead identify the item on your return. If you have more items than will fit on a single schedule, provide the codes and amounts on additional schedules and add the total to your tax return. **Include** this schedule with your Form 40.

**Remember:** Check the "Schedule Included" box on your Form 40 for other additions, other subtractions, credit for income taxes paid to another state, or other credits you claim below.

## Other additions (codes 100–131)

Code		Amount	
●10a		●10b	
●10c		●10d	
●10e		●10f	
●10g		●10h	
●10i		●10j	
Enter total on Form 40, line 10		\$	

## Credit for income taxes paid to another state

State abbreviation		Amount	
●38a		●38b	
●38c		●38d	
●38e		●38f	
●38g		●38h	
●38i		●38j	
Enter total on Form 40, line 38		\$	

## Other subtractions (codes 300–352)

Code		Amount	
●18a		●18b	
●18c		●18d	
●18e		●18f	
●18g		●18h	
●18i		●18j	
Enter total on Form 40, line 18		\$	

## Other credits (codes 700–753)

Code		Amount	
●39a		●39b	
●39c		●39d	
●39e		●39f	
●39g		●39h	
●39i		●39j	
Enter total on Form 40, line 39		\$	

**—YOU MUST INCLUDE THIS SCHEDULE WITH YOUR OREGON INCOME TAX RETURN—**



Continued from page 24

### Check or money order

- Make your check or money order payable to “**Oregon Department of Revenue.**”
- Write your daytime telephone number and “2013 Oregon Form 40” on your check.
- Use blue or black ballpoint ink. Do not use red or purple ink or gel pens.
- Do not send cash or a postdated check.
- Include your payment and the Form 40-V payment voucher on page 23 with Form(s) W-2 and Form(s) 1099 showing Oregon tax withheld.

**Payment plan.** If you cannot pay in full now, pay what you can. Use the payment voucher, Form 40-V, on page 23. We will help you set up a payment plan for the amount you do not pay with your return.

**Special instructions.** Do you owe interest on line 51 and have an overpayment on line 48? If the interest you owe is more than your overpayment, you have an amount due. Subtract line 48 from line 51 and enter the result on line 53.

**To finish your return, go to the signature block section below.**

**54 Refund.** You must have a refund on line 54 to use lines 55–72.

**55 Estimated tax.** If you have a refund, you may apply part or all of it to your 2014 Oregon estimated income tax. Fill in the amount you want to apply. Do not fill in more than the amount on line 54.

## Charitable checkoff donations

You can donate any of your refund to the charities listed on lines 56–65. You can also donate to two other charities on Form 40, line 66 and 67. Or, you can mail your donations to the addresses listed on our website. Do not mail your donation to the Department of Revenue. Donations will reduce your refund.

If you choose to donate to one or two of the charities listed below, enter the charity code on Form 40, in box 66a or 67a. Enter only one code in each box. Write the amount you want to donate next to the code on Form 40, line 66b or 67b.

- Oregon Non-Game Wildlife [code 19].
- Prevent Child Abuse [code 20].
- Alzheimer’s Disease Research [code 21].
- Stop Domestic and Sexual Violence [code 22].
- Habitat for Humanity [code 1].
- Oregon Head Start Association [code 2].
- Planned Parenthood of Oregon [code 13].
- Oregon Lions Sight & Hearing Foundation [code 14].
- Shriners Hospitals for Children—Portland [code 15].
- Special Olympics for Oregon [code 16].
- Susan G. Komen for the Cure [code 17].
- Oregon Military Financial Emergency Assistance [code 24].
- Oregon Historical Society [code 18].
- Oregon Food Bank [code 25].
- Albertina Kerr Kid’s Crisis Care [code 26].

- American Red Cross [code 27].
- Cascade AIDS Project [code 28].
- Veterans Suicide Prevention and Outreach Program [code 23].

**68 Political party contribution.** You may contribute \$3 of your refund to an Oregon political party. To make a contribution, enter **one** code from the list below in box 68a. If filing a joint return, your spouse/RDP can contribute by entering one political party code in box 68b. Enter only one code per taxpayer.

- Constitution Party of Oregon [code 500].
- Democratic Party of Oregon [code 501].
- Independent Party of Oregon [code 502].
- Libertarian Party of Oregon [code 503].
- Oregon Republican Party [code 504].
- Pacific Green Party of Oregon [code 505].
- Progressive Party [code 506].
- Working Families Party of Oregon [code 507].

Donating to a political party **reduces** your refund. If you **or** your spouse/RDP want to donate, enter \$3 on line 68. If you **and** your spouse/RDP want to donate, enter \$6 on line 68. **Note:** This contribution does **not** qualify for the political contribution credit.

**69 Oregon 529 College Savings Plan.** You can deposit all or a portion of your refund into an Oregon 529 College Savings Plan account. To make this choice, there must be an open account and deposits must be a minimum of \$25 per account. For more information, see page 26.

**71 Net refund.** You must reduce your refund by any amounts applied to 2014 estimated tax (line 55), donations on lines 56–68, and deposits made into Oregon 529 College Savings Plan accounts. **By law, we cannot issue a refund or make applications if you file your return more than three years after the return’s due date.**

## Direct deposit

**72 Direct deposit.** Follow these instructions if you want us to deposit your refund directly into your bank account instead of mailing you a check:

1. **Contact your bank** to make sure your deposit will be accepted and to get your routing and account numbers.
2. **Check the appropriate box, either checking or savings, but not both.**
3. **Enter your nine-digit routing number.** The routing number must begin with 01 through 12, 21 through 32, or 61 through 72.
4. **Enter the number** of the account into which you want your refund deposited. The account number can be up to 17 characters (both numbers and letters). Do not include hyphens, spaces, or special symbols. Enter the number left to right and leave any unused boxes blank.
5. **Check yes only** if your refund will go to an account outside the United States. **Note:** If you check yes, you will be issued a paper check.
6. **Double-check** the account and routing numbers. These numbers can’t be changed after the return is filed.

## Signature block

**Signature(s).** Be sure to sign and date your return. If you're filing a joint return, both taxpayers must sign.

**Minor child's return.** If your child must file a tax return, you may sign the child's name as his or her legal agent. Sign the child's name and then write "By [your signature], parent (or other legal guardian) of minor child."

**Preparer signature.** Anyone who prepares, advises, or assists in preparing personal income tax returns in exchange for compensation of any kind **must** be licensed and **must** sign the return. Contact the following agencies to check the status of your Oregon tax practitioner:

- State Board of Tax Practitioners in Salem, 503-378-4034 for licensed tax consultants or preparers, or go to [www.oregon.gov/OBTP](http://www.oregon.gov/OBTP).
- State Board of Accountancy in Salem, 503-378-4181 for public accountants and certified public accountants, or go to [www.oregon.gov/BOA](http://www.oregon.gov/BOA).

**Preparer license number.** Tax consultants and tax preparers: enter your license number. CPAs: enter your certificate number. All others: leave blank. **Do not** enter your driver's license number.

## Before you file

To speed processing, put your Oregon return together as follows (**Important! Do not attach these documents together or use staples, paperclips, or tape to assemble your return**):

1. Start with Form 40.
2. If applicable, place these items in the following order behind your Form 40:
  - Form(s) W-2 and any Form(s) 1099 showing Oregon tax withheld.
  - *Oregon Amended Schedule*.
  - Schedule OR-ASC, *Oregon Adjustments for Form 40 Filers*.
  - Schedule OR-529, *Oregon 529 College Savings Plan Direct Deposit for Form 40 Filers*.
3. Copy (front and back) of your federal Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ. If you are filing as an RDP, include the federal "as if" return. **Write "RDP for Oregon Only" in blue or black ink on the top left corner of your "as if" federal return.** Also include copies of the federal returns you and your RDP actually filed.
4. Include your check or money order and completed Form 40-V payment voucher (page 23). If you're paying by credit card or electronic payment, do **not** use Form 40-V.
5. If applicable, place these items in the following order behind the federal form:
  - Schedule WFC, *Oregon Working Family Child Care Credit*.
  - Form 10, *Underpayment of Oregon Estimated Tax*.
  - Form 243, *Claim to Refund Due a Deceased Person*.
  - Form 24, *Oregon Like-Kind Exchanges/Involuntary Conversions*.

- Form FIA-40, *Oregon Farm Income Averaging for Full-Year Residents*.
- *Exempt Income Schedule for Enrolled Members of a Federally Recognized American Indian Tribe*.
- Schedule MPC, *Mobile Home Park Closure*.
- *Transfer Notice for Certain Credits*.
- Statements for lines that need explanation.

**Do not include** extension requests or any federal schedules. Keep these with your records. We receive some federal information from the IRS. We may ask for copies of schedules or additional information later.

### How long do I have to file my return and get a refund?

You have three years from the due date of the return to file a claim for refund. By law, we cannot issue a refund if you file your return more than three years after the return's due date.

## To avoid processing delays, remember

**Type or clearly print** your name, Social Security number, date of birth, complete mailing address, and daytime telephone number on your return.

**Double-check your math and other figures.** The most common mistakes are math errors and the amount claimed for the federal tax subtraction. Please double-check your figures. People commonly use the wrong line or column on the tax tables.

**Identify amounts** on Form 40, lines 10, 18, and 39 as instructed.

**Verify your bank account information** if you are requesting direct deposit.

**Include readable copies** of Form(s) W-2 and 1099 showing Oregon tax withheld.

**Sign your return** (both spouses or RDPs must sign a joint return).

**Include a copy** of your federal return (front and back only) with your Form 40. Do **not** include federal schedules.

**Include Form 40-V, the payment voucher,** with your check or money order. If you're paying by credit card or electronic payment, do **not** use Form 40-V.

**Mail your return in a stamped envelope.** Use a business envelope (4 × 9½ inches) or larger and be sure to use enough postage. Please do not use a smaller envelope—it delays processing.

## Tax return mailing addresses

**Mail refund returns or no-tax-due returns to:**

REFUND  
PO Box 14700  
Salem OR 97309-0930

**Mail tax-to-pay returns to:**

Oregon Department of Revenue  
PO Box 14555  
Salem OR 97309-0940

# 2013 Tax Tables for Form 40

**S** Use column S if you are:

- Single
- Married or RDP filing separately

**J** Use column J if you are:

- Married or RDP filing jointly
- Head of household
- Widow(er) with dependent child

If income from Form 40, line 28 is:		And you use column:		If income from Form 40, line 28 is:		And you use column:		If income from Form 40, line 28 is:		And you use column:		If income from Form 40, line 28 is:		And you use column:	
At least:	But less than:	<b>S</b>	<b>J</b>	At least:	But less than:	<b>S</b>	<b>J</b>	At least:	But less than:	<b>S</b>	<b>J</b>	At least:	But less than:	<b>S</b>	<b>J</b>
		Your tax is:				Your tax is:				Your tax is:				Your tax is:	
<b>\$ 0</b>				<b>\$ 4,000</b>				<b>\$ 9,000</b>				<b>\$ 14,000</b>			
				4,000 – 4,100	219 203	9,000 – 9,100	587 504	14,000 – 14,100	1,037 854						
				4,100 – 4,200	226 208	9,100 – 9,200	596 511	14,100 – 14,200	1,046 861						
				4,200 – 4,300	233 213	9,200 – 9,300	605 518	14,200 – 14,300	1,055 868						
				4,300 – 4,400	240 218	9,300 – 9,400	614 525	14,300 – 14,400	1,064 875						
				4,400 – 4,500	247 223	9,400 – 9,500	623 532	14,400 – 14,500	1,073 882						
				4,500 – 4,600	254 228	9,500 – 9,600	632 539	14,500 – 14,600	1,082 889						
				4,600 – 4,700	261 233	9,600 – 9,700	641 546	14,600 – 14,700	1,091 896						
				4,700 – 4,800	268 238	9,700 – 9,800	650 553	14,700 – 14,800	1,100 903						
				4,800 – 4,900	275 243	9,800 – 9,900	659 560	14,800 – 14,900	1,109 910						
				4,900 – 5,000	282 248	9,900 – 10,000	668 567	14,900 – 15,000	1,118 917						
0 – 20	0	0	0												
20 – 50	2	2	2												
<b>\$ 50</b>				<b>\$ 5,000</b>				<b>\$ 10,000</b>				<b>\$ 15,000</b>			
50 – 100	4 4	5,000 – 5,100	289 253	10,000 – 10,100	677 574	15,000 – 15,100	1,127 924								
100 – 200	8 8	5,100 – 5,200	296 258	10,100 – 10,200	686 581	15,100 – 15,200	1,136 931								
200 – 300	13 13	5,200 – 5,300	303 263	10,200 – 10,300	695 588	15,200 – 15,300	1,145 938								
300 – 400	18 18	5,300 – 5,400	310 268	10,300 – 10,400	704 595	15,300 – 15,400	1,154 945								
400 – 500	23 23	5,400 – 5,500	317 273	10,400 – 10,500	713 602	15,400 – 15,500	1,163 952								
500 – 600	28 28	5,500 – 5,600	324 278	10,500 – 10,600	722 609	15,500 – 15,600	1,172 959								
600 – 700	33 33	5,600 – 5,700	331 283	10,600 – 10,700	731 616	15,600 – 15,700	1,181 966								
700 – 800	38 38	5,700 – 5,800	338 288	10,700 – 10,800	740 623	15,700 – 15,800	1,190 973								
800 – 900	43 43	5,800 – 5,900	345 293	10,800 – 10,900	749 630	15,800 – 15,900	1,199 980								
900 – 1,000	48 48	5,900 – 6,000	352 298	10,900 – 11,000	758 637	15,900 – 16,000	1,208 987								
<b>\$ 1,000</b>				<b>\$ 6,000</b>				<b>\$ 11,000</b>				<b>\$ 16,000</b>			
1,000 – 1,100	53 53	6,000 – 6,100	359 303	11,000 – 11,100	767 644	16,000 – 16,100	1,217 994								
1,100 – 1,200	58 58	6,100 – 6,200	366 308	11,100 – 11,200	776 651	16,100 – 16,200	1,226 1,001								
1,200 – 1,300	63 63	6,200 – 6,300	373 313	11,200 – 11,300	785 658	16,200 – 16,300	1,235 1,008								
1,300 – 1,400	68 68	6,300 – 6,400	380 318	11,300 – 11,400	794 665	16,300 – 16,400	1,244 1,016								
1,400 – 1,500	73 73	6,400 – 6,500	387 323	11,400 – 11,500	803 672	16,400 – 16,500	1,253 1,025								
1,500 – 1,600	78 78	6,500 – 6,600	394 329	11,500 – 11,600	812 679	16,500 – 16,600	1,262 1,034								
1,600 – 1,700	83 83	6,600 – 6,700	401 336	11,600 – 11,700	821 686	16,600 – 16,700	1,271 1,043								
1,700 – 1,800	88 88	6,700 – 6,800	408 343	11,700 – 11,800	830 693	16,700 – 16,800	1,280 1,052								
1,800 – 1,900	93 93	6,800 – 6,900	415 350	11,800 – 11,900	839 700	16,800 – 16,900	1,289 1,061								
1,900 – 2,000	98 98	6,900 – 7,000	422 357	11,900 – 12,000	848 707	16,900 – 17,000	1,298 1,070								
<b>\$ 2,000</b>				<b>\$ 7,000</b>				<b>\$ 12,000</b>				<b>\$ 17,000</b>			
2,000 – 2,100	103 103	7,000 – 7,100	429 364	12,000 – 12,100	857 714	17,000 – 17,100	1,307 1,079								
2,100 – 2,200	108 108	7,100 – 7,200	436 371	12,100 – 12,200	866 721	17,100 – 17,200	1,316 1,088								
2,200 – 2,300	113 113	7,200 – 7,300	443 378	12,200 – 12,300	875 728	17,200 – 17,300	1,325 1,097								
2,300 – 2,400	118 118	7,300 – 7,400	450 385	12,300 – 12,400	884 735	17,300 – 17,400	1,334 1,106								
2,400 – 2,500	123 123	7,400 – 7,500	457 392	12,400 – 12,500	893 742	17,400 – 17,500	1,343 1,115								
2,500 – 2,600	128 128	7,500 – 7,600	464 399	12,500 – 12,600	902 749	17,500 – 17,600	1,352 1,124								
2,600 – 2,700	133 133	7,600 – 7,700	471 406	12,600 – 12,700	911 756	17,600 – 17,700	1,361 1,133								
2,700 – 2,800	138 138	7,700 – 7,800	478 413	12,700 – 12,800	920 763	17,700 – 17,800	1,370 1,142								
2,800 – 2,900	143 143	7,800 – 7,900	485 420	12,800 – 12,900	929 770	17,800 – 17,900	1,379 1,151								
2,900 – 3,000	148 148	7,900 – 8,000	492 427	12,900 – 13,000	938 777	17,900 – 18,000	1,388 1,160								
<b>\$ 3,000</b>				<b>\$ 8,000</b>				<b>\$ 13,000</b>				<b>\$ 18,000</b>			
3,000 – 3,100	153 153	8,000 – 8,100	499 434	13,000 – 13,100	947 784	18,000 – 18,100	1,397 1,169								
3,100 – 3,200	158 158	8,100 – 8,200	506 441	13,100 – 13,200	956 791	18,100 – 18,200	1,406 1,178								
3,200 – 3,300	163 163	8,200 – 8,300	515 448	13,200 – 13,300	965 798	18,200 – 18,300	1,415 1,187								
3,300 – 3,400	170 168	8,300 – 8,400	524 455	13,300 – 13,400	974 805	18,300 – 18,400	1,424 1,196								
3,400 – 3,500	177 173	8,400 – 8,500	533 462	13,400 – 13,500	983 812	18,400 – 18,500	1,433 1,205								
3,500 – 3,600	184 178	8,500 – 8,600	542 469	13,500 – 13,600	992 819	18,500 – 18,600	1,442 1,214								
3,600 – 3,700	191 183	8,600 – 8,700	551 476	13,600 – 13,700	1,001 826	18,600 – 18,700	1,451 1,223								
3,700 – 3,800	198 188	8,700 – 8,800	560 483	13,700 – 13,800	1,010 833	18,700 – 18,800	1,460 1,232								
3,800 – 3,900	205 193	8,800 – 8,900	569 490	13,800 – 13,900	1,019 840	18,800 – 18,900	1,469 1,241								
3,900 – 4,000	212 198	8,900 – 9,000	578 497	13,900 – 14,000	1,028 847	18,900 – 19,000	1,478 1,250								

# 2013 Tax Tables for Form 40

**S** Use column S if you are:

- Single
- Married or RDP filing separately

**J** Use column J if you are:

- Married or RDP filing jointly
- Head of household
- Widow(er) with dependent child

If income from Form 40, line 28 is:		And you use column:		If income from Form 40, line 28 is:		And you use column:		If income from Form 40, line 28 is:		And you use column:		If income from Form 40, line 28 is:		And you use column:									
At least:	But less than:	<b>S</b>	<b>J</b>	At least:	But less than:	<b>S</b>	<b>J</b>	At least:	But less than:	<b>S</b>	<b>J</b>	At least:	But less than:	<b>S</b>	<b>J</b>								
		Your tax is:				Your tax is:				Your tax is:				Your tax is:									
<b>\$ 19,000</b>				<b>\$ 24,000</b>				<b>\$ 29,000</b>				<b>\$ 34,000</b>											
19,000 – 19,100	1,487	1,259	24,000 – 24,100	1,937	1,709	29,000 – 29,100	2,387	2,159	34,000 – 34,100	2,837	2,609	19,100 – 19,200	1,496	1,268	24,100 – 24,200	1,946	1,718	29,100 – 29,200	2,396	2,168	34,100 – 34,200	2,846	2,618
19,200 – 19,300	1,505	1,277	24,200 – 24,300	1,955	1,727	29,200 – 29,300	2,405	2,177	34,200 – 34,300	2,855	2,627	19,300 – 19,400	1,514	1,286	24,300 – 24,400	1,964	1,736	29,300 – 29,400	2,414	2,186	34,300 – 34,400	2,864	2,636
19,400 – 19,500	1,523	1,295	24,400 – 24,500	1,973	1,745	29,400 – 29,500	2,423	2,195	34,400 – 34,500	2,873	2,645	19,500 – 19,600	1,532	1,304	24,500 – 24,600	1,982	1,754	29,500 – 29,600	2,432	2,204	34,500 – 34,600	2,882	2,654
19,600 – 19,700	1,541	1,313	24,600 – 24,700	1,991	1,763	29,600 – 29,700	2,441	2,213	34,600 – 34,700	2,891	2,663	19,700 – 19,800	1,550	1,322	24,700 – 24,800	2,000	1,772	29,700 – 29,800	2,450	2,222	34,700 – 34,800	2,900	2,672
19,800 – 19,900	1,559	1,331	24,800 – 24,900	2,009	1,781	29,800 – 29,900	2,459	2,231	34,800 – 34,900	2,909	2,681	19,900 – 20,000	1,568	1,340	24,900 – 25,000	2,018	1,790	29,900 – 30,000	2,468	2,240	34,900 – 35,000	2,918	2,690
<b>\$ 20,000</b>				<b>\$ 25,000</b>				<b>\$ 30,000</b>				<b>\$ 35,000</b>											
20,000 – 20,100	1,577	1,349	25,000 – 25,100	2,027	1,799	30,000 – 30,100	2,477	2,249	35,000 – 35,100	2,927	2,699	20,100 – 20,200	1,586	1,358	25,100 – 25,200	2,036	1,808	30,100 – 30,200	2,486	2,258	35,100 – 35,200	2,936	2,708
20,200 – 20,300	1,595	1,367	25,200 – 25,300	2,045	1,817	30,200 – 30,300	2,495	2,267	35,200 – 35,300	2,945	2,717	20,300 – 20,400	1,604	1,376	25,300 – 25,400	2,054	1,826	30,300 – 30,400	2,504	2,276	35,300 – 35,400	2,954	2,726
20,400 – 20,500	1,613	1,385	25,400 – 25,500	2,063	1,835	30,400 – 30,500	2,513	2,285	35,400 – 35,500	2,963	2,735	20,500 – 20,600	1,622	1,394	25,500 – 25,600	2,072	1,844	30,500 – 30,600	2,522	2,294	35,500 – 35,600	2,972	2,744
20,600 – 20,700	1,631	1,403	25,600 – 25,700	2,081	1,853	30,600 – 30,700	2,531	2,303	35,600 – 35,700	2,981	2,753	20,700 – 20,800	1,640	1,412	25,700 – 25,800	2,090	1,862	30,700 – 30,800	2,540	2,312	35,700 – 35,800	2,990	2,762
20,800 – 20,900	1,649	1,421	25,800 – 25,900	2,099	1,871	30,800 – 30,900	2,549	2,321	35,800 – 35,900	2,999	2,771	20,900 – 21,000	1,658	1,430	25,900 – 26,000	2,108	1,880	30,900 – 31,000	2,558	2,330	35,900 – 36,000	3,008	2,780
<b>\$ 21,000</b>				<b>\$ 26,000</b>				<b>\$ 31,000</b>				<b>\$ 36,000</b>											
21,000 – 21,100	1,667	1,439	26,000 – 26,100	2,117	1,889	31,000 – 31,100	2,567	2,339	36,000 – 36,100	3,017	2,789	21,100 – 21,200	1,676	1,448	26,100 – 26,200	2,126	1,898	31,100 – 31,200	2,576	2,348	36,100 – 36,200	3,026	2,798
21,200 – 21,300	1,685	1,457	26,200 – 26,300	2,135	1,907	31,200 – 31,300	2,585	2,357	36,200 – 36,300	3,035	2,807	21,300 – 21,400	1,694	1,466	26,300 – 26,400	2,144	1,916	31,300 – 31,400	2,594	2,366	36,300 – 36,400	3,044	2,816
21,400 – 21,500	1,703	1,475	26,400 – 26,500	2,153	1,925	31,400 – 31,500	2,603	2,375	36,400 – 36,500	3,053	2,825	21,500 – 21,600	1,712	1,484	26,500 – 26,600	2,162	1,934	31,500 – 31,600	2,612	2,384	36,500 – 36,600	3,062	2,834
21,600 – 21,700	1,721	1,493	26,600 – 26,700	2,171	1,943	31,600 – 31,700	2,621	2,393	36,600 – 36,700	3,071	2,843	21,700 – 21,800	1,730	1,502	26,700 – 26,800	2,180	1,952	31,700 – 31,800	2,630	2,402	36,700 – 36,800	3,080	2,852
21,800 – 21,900	1,739	1,511	26,800 – 26,900	2,189	1,961	31,800 – 31,900	2,639	2,411	36,800 – 36,900	3,089	2,861	21,900 – 22,000	1,748	1,520	26,900 – 27,000	2,198	1,970	31,900 – 32,000	2,648	2,420	36,900 – 37,000	3,098	2,870
<b>\$ 22,000</b>				<b>\$ 27,000</b>				<b>\$ 32,000</b>				<b>\$ 37,000</b>											
22,000 – 22,100	1,757	1,529	27,000 – 27,100	2,207	1,979	32,000 – 32,100	2,657	2,429	37,000 – 37,100	3,107	2,879	22,100 – 22,200	1,766	1,538	27,100 – 27,200	2,216	1,988	32,100 – 32,200	2,666	2,438	37,100 – 37,200	3,116	2,888
22,200 – 22,300	1,775	1,547	27,200 – 27,300	2,225	1,997	32,200 – 32,300	2,675	2,447	37,200 – 37,300	3,125	2,897	22,300 – 22,400	1,784	1,556	27,300 – 27,400	2,234	2,006	32,300 – 32,400	2,684	2,456	37,300 – 37,400	3,134	2,906
22,400 – 22,500	1,793	1,565	27,400 – 27,500	2,243	2,015	32,400 – 32,500	2,693	2,465	37,400 – 37,500	3,143	2,915	22,500 – 22,600	1,802	1,574	27,500 – 27,600	2,252	2,024	32,500 – 32,600	2,702	2,474	37,500 – 37,600	3,152	2,924
22,600 – 22,700	1,811	1,583	27,600 – 27,700	2,261	2,033	32,600 – 32,700	2,711	2,483	37,600 – 37,700	3,161	2,933	22,700 – 22,800	1,820	1,592	27,700 – 27,800	2,270	2,042	32,700 – 32,800	2,720	2,492	37,700 – 37,800	3,170	2,942
22,800 – 22,900	1,829	1,601	27,800 – 27,900	2,279	2,051	32,800 – 32,900	2,729	2,501	37,800 – 37,900	3,179	2,951	22,900 – 23,000	1,838	1,610	27,900 – 28,000	2,288	2,060	32,900 – 33,000	2,738	2,510	37,900 – 38,000	3,188	2,960
<b>\$ 23,000</b>				<b>\$ 28,000</b>				<b>\$ 33,000</b>				<b>\$ 38,000</b>											
23,000 – 23,100	1,847	1,619	28,000 – 28,100	2,297	2,069	33,000 – 33,100	2,747	2,519	38,000 – 38,100	3,197	2,969	23,100 – 23,200	1,856	1,628	28,100 – 28,200	2,306	2,078	33,100 – 33,200	2,756	2,528	38,100 – 38,200	3,206	2,978
23,200 – 23,300	1,865	1,637	28,200 – 28,300	2,315	2,087	33,200 – 33,300	2,765	2,537	38,200 – 38,300	3,215	2,987	23,300 – 23,400	1,874	1,646	28,300 – 28,400	2,324	2,096	33,300 – 33,400	2,774	2,546	38,300 – 38,400	3,224	2,996
23,400 – 23,500	1,883	1,655	28,400 – 28,500	2,333	2,105	33,400 – 33,500	2,783	2,555	38,400 – 38,500	3,233	3,005	23,500 – 23,600	1,892	1,664	28,500 – 28,600	2,342	2,114	33,500 – 33,600	2,792	2,564	38,500 – 38,600	3,242	3,014
23,600 – 23,700	1,901	1,673	28,600 – 28,700	2,351	2,123	33,600 – 33,700	2,801	2,573	38,600 – 38,700	3,251	3,023	23,700 – 23,800	1,910	1,682	28,700 – 28,800	2,360	2,132	33,700 – 33,800	2,810	2,582	38,700 – 38,800	3,260	3,032
23,800 – 23,900	1,919	1,691	28,800 – 28,900	2,369	2,141	33,800 – 33,900	2,819	2,591	38,800 – 38,900	3,269	3,041	23,900 – 24,000	1,928	1,700	28,900 – 29,000	2,378	2,150	33,900 – 34,000	2,828	2,600	38,900 – 39,000	3,278	3,050

# 2013 Tax Tables for Form 40

**S** Use column S if you are:

- Single
- Married or RDP filing separately

**J** Use column J if you are:

- Married or RDP filing jointly
- Head of household
- Widow(er) with dependent child

If income from Form 40, line 28 is:		And you use column:		If income from Form 40, line 28 is:		And you use column:		If income from Form 40, line 28 is:		And you use column:		If income from Form 40, line 28 is:		And you use column:									
At least:	But less than:	<b>S</b>	<b>J</b>	At least:	But less than:	<b>S</b>	<b>J</b>	At least:	But less than:	<b>S</b>	<b>J</b>	At least:	But less than:	<b>S</b>	<b>J</b>								
		Your tax is:				Your tax is:				Your tax is:				Your tax is:									
<b>\$ 39,000</b>				<b>\$ 42,000</b>				<b>\$ 45,000</b>				<b>\$ 48,000</b>											
39,000 – 39,100	3,287	3,059	42,000 – 42,100	3,557	3,329	45,000 – 45,100	3,827	3,599	48,000 – 48,100	4,097	3,869	39,100 – 39,200	3,296	3,068	42,100 – 42,200	3,566	3,338	45,100 – 45,200	3,836	3,608	48,100 – 48,200	4,106	3,878
39,200 – 39,300	3,305	3,077	42,200 – 42,300	3,575	3,347	45,200 – 45,300	3,845	3,617	48,200 – 48,300	4,115	3,887	39,300 – 39,400	3,314	3,086	42,300 – 42,400	3,584	3,356	45,300 – 45,400	3,854	3,626	48,300 – 48,400	4,124	3,896
39,400 – 39,500	3,323	3,095	42,400 – 42,500	3,593	3,365	45,400 – 45,500	3,863	3,635	48,400 – 48,500	4,133	3,905	39,500 – 39,600	3,332	3,104	42,500 – 42,600	3,602	3,374	45,500 – 45,600	3,872	3,644	48,500 – 48,600	4,142	3,914
39,600 – 39,700	3,341	3,113	42,600 – 42,700	3,611	3,383	45,600 – 45,700	3,881	3,653	48,600 – 48,700	4,151	3,923	39,700 – 39,800	3,350	3,122	42,700 – 42,800	3,620	3,392	45,700 – 45,800	3,890	3,662	48,700 – 48,800	4,160	3,932
39,800 – 39,900	3,359	3,131	42,800 – 42,900	3,629	3,401	45,800 – 45,900	3,899	3,671	48,800 – 48,900	4,169	3,941	39,900 – 40,000	3,368	3,140	42,900 – 43,000	3,638	3,410	45,900 – 46,000	3,908	3,680	48,900 – 49,000	4,178	3,950
<b>\$ 40,000</b>				<b>\$ 43,000</b>				<b>\$ 46,000</b>				<b>\$ 49,000</b>											
40,000 – 40,100	3,377	3,149	43,000 – 43,100	3,647	3,419	46,000 – 46,100	3,917	3,689	49,000 – 49,100	4,187	3,959	40,100 – 40,200	3,386	3,158	43,100 – 43,200	3,656	3,428	46,100 – 46,200	3,926	3,698	49,100 – 49,200	4,196	3,968
40,200 – 40,300	3,395	3,167	43,200 – 43,300	3,665	3,437	46,200 – 46,300	3,935	3,707	49,200 – 49,300	4,205	3,977	40,300 – 40,400	3,404	3,176	43,300 – 43,400	3,674	3,446	46,300 – 46,400	3,944	3,716	49,300 – 49,400	4,214	3,986
40,400 – 40,500	3,413	3,185	43,400 – 43,500	3,683	3,455	46,400 – 46,500	3,953	3,725	49,400 – 49,500	4,223	3,995	40,500 – 40,600	3,422	3,194	43,500 – 43,600	3,692	3,464	46,500 – 46,600	3,962	3,734	49,500 – 49,600	4,232	4,004
40,600 – 40,700	3,431	3,203	43,600 – 43,700	3,701	3,473	46,600 – 46,700	3,971	3,743	49,600 – 49,700	4,241	4,013	40,700 – 40,800	3,440	3,212	43,700 – 43,800	3,710	3,482	46,700 – 46,800	3,980	3,752	49,700 – 49,800	4,250	4,022
40,800 – 40,900	3,449	3,221	43,800 – 43,900	3,719	3,491	46,800 – 46,900	3,989	3,761	49,800 – 49,900	4,259	4,031	40,900 – 41,000	3,458	3,230	43,900 – 44,000	3,728	3,500	46,900 – 47,000	3,998	3,770	49,900 – 50,000	4,268	4,040
<b>\$ 41,000</b>				<b>\$ 44,000</b>				<b>\$ 47,000</b>															
41,000 – 41,100	3,467	3,239	44,000 – 44,100	3,737	3,509	47,000 – 47,100	4,007	3,779	41,100 – 41,200	3,476	3,248	44,100 – 44,200	3,746	3,518	47,100 – 47,200	4,016	3,788						
41,200 – 41,300	3,485	3,257	44,200 – 44,300	3,755	3,527	47,200 – 47,300	4,025	3,797	41,300 – 41,400	3,494	3,266	44,300 – 44,400	3,764	3,536	47,300 – 47,400	4,034	3,806						
41,400 – 41,500	3,503	3,275	44,400 – 44,500	3,773	3,545	47,400 – 47,500	4,043	3,815	41,500 – 41,600	3,512	3,284	44,500 – 44,600	3,782	3,554	47,500 – 47,600	4,052	3,824						
41,600 – 41,700	3,521	3,293	44,600 – 44,700	3,791	3,563	47,600 – 47,700	4,061	3,833	41,700 – 41,800	3,530	3,302	44,700 – 44,800	3,800	3,572	47,700 – 47,800	4,070	3,842						
41,800 – 41,900	3,539	3,311	44,800 – 44,900	3,809	3,581	47,800 – 47,900	4,079	3,851	41,900 – 42,000	3,548	3,320	44,900 – 45,000	3,818	3,590	47,900 – 48,000	4,088	3,860						

## 2013 Tax rate charts

### Chart S: For persons filing single or married/RDP filing separately—

If your taxable income is over \$50,000 but not over \$125,000.....your tax is \$4,272 plus 9% of excess over \$50,000

If your taxable income is over \$125,000.....your tax is \$11,022 plus 9.9% of excess over \$125,000

### Chart J: For persons filing jointly, head of household, or qualifying widow(er) with dependent child—

If your taxable income is over \$50,000 but not over \$250,000.....your tax is \$4,044 plus 9% of excess over \$50,000

If your taxable income is over \$250,000.....your tax is \$22,044 plus 9.9% of excess over \$250,000



Oregon Department of Revenue  
955 Center Street NE  
Salem OR 97301-2555

PRSR STD  
U.S. POSTAGE  
**PAID**  
Oregon Department  
of Revenue

## Have questions? Need help?

### Internet

#### [www.oregon.gov/dor](http://www.oregon.gov/dor)

- Download forms, instructions, and publications.
- Check your refund status.
- Make payments.
- Find out how much you owe.

**Twitter:** ORrevenue

### Email or write

#### [questions.dor@state.or.us](mailto:questions.dor@state.or.us)

Oregon Department of Revenue  
955 Center St NE  
Salem OR 97301-2555

- Include your name and daytime phone number.
- Include the last four digits of your SSN or ITIN.

#### **Printed forms or publications:**

Forms  
Oregon Department of Revenue  
PO Box 14999  
Salem OR 97309-0990

**Español:** [preguntas.dor@state.or.us](mailto:preguntas.dor@state.or.us)

### Phone

**Salem area or outside Oregon** ..... 503-378-4988

**Toll-free from an Oregon prefix** ..... 1-800-356-4222

- Check your refund status.
- Order forms, instructions, and publications.
- Listen to recorded information.
- Speak with a representative:

Monday–Friday ..... 7:30 a.m.–5 p.m.  
*Closed Thursdays from 9–11 a.m. Closed holidays. Extended hours during tax season; wait times may vary.*

#### **Asistencia en español:**

En Salem o fuera de Oregon ..... 503-378-4988  
Gratis de prefijo de Oregon ..... 1-800-356-4222

#### **TTY (hearing or speech impaired; machine only):**

Salem area or outside Oregon ..... 503-945-8617  
Toll-free from an Oregon prefix ..... 1-800-886-7204

**Americans with Disabilities Act (ADA):** Call one of the help numbers above for information in alternative formats.

### In person

Find directions and hours on our website.