

**OREGON
INDIVIDUAL
INCOME TAX
RETURN**

**Form
40N
NONRESIDENTS**

1994

Fiscal year ending

For office use only

Date received	
Payment amount	
Penalty date	

USE LABEL Otherwise, please print or type.	Last name		First name and initial		Social Security number (SSN)		Your Age
	Spouse's last name if different and joint return		Spouse's first name and initial if joint return		Spouse's SSN, if joint return		Spouse's Age
	Current mailing address Place label here						Telephone number
	City		State	ZIP Code		If you filed a return in 1993 and this address is different, check here → <input type="checkbox"/>	

Did you file an Oregon income tax return for 1993?
 YES NO If No, give reason: _____

Oregon resident
 From Mo / Day / Year To Mo / Day / Year

Filing Status Check only one box	1 <input type="checkbox"/> Single	Exemptions Regular Severely disabled	Total
	2 <input type="checkbox"/> Married filing jointly		
	3 <input type="checkbox"/> Married filing separately _____ (Spouse's name) _____ (Spouse's Social Security number)		
	4 <input type="checkbox"/> Head of household _____ (Person who qualifies you)		
	5 <input type="checkbox"/> Qualifying widow(er) with dependent child		
6a Yourself <input type="checkbox"/> Regular <input type="checkbox"/> Severely disabled		6a	<input type="checkbox"/>
6b Spouse <input type="checkbox"/> Regular <input type="checkbox"/> Severely disabled		b	<input type="checkbox"/>
6c All dependents <input type="checkbox"/>		c	<input type="checkbox"/>
6d Disabled children only _____ (First names)		d	<input type="checkbox"/>
		Total	e <input type="checkbox"/>

7 Check if: You were 65 or older Blind Spouse was 65 or older Blind

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1	2	3

Extension Filed

INCOME

- 8 Wages, salaries and other pay for work. **Staple all W-2 wage slips below**
- 9 Taxable interest income 9a _____ plus dividend income 9b _____
- 10 State and local income tax refunds
- 11 Alimony received
- 12 Business income or loss from federal Schedule C or C-EZ
- 13 Capital gain or loss from federal Form 1040, line 13
- 14 Other gains or losses from federal Form 4797
- 15 Total IRA distribution. From federal Form 1040, line 15b
- 16 Pensions **and** annuities. From federal Form 1040, line 16b
- 17 Rents, royalties, partnerships, etc., from federal Schedule E
- 18 Farm income or loss from federal Schedule F
- 19 Unemployment compensation **and** other taxable income from federal return
- 20 Total income. Add lines 8 through 19

Federal column

Oregon column

8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20a			20b	

ADJUSTMENTS TO INCOME

- 21 Your IRA and Keogh contribution
- 22 Spouse's IRA and Keogh contribution
- 23 Moving expense
- 24 Deduction for self-employment tax
- 25 Self-employed health insurance deduction
- 26 Interest penalty on early withdrawal of savings
- 27 Alimony paid
- 28 Total adjustments to income. Add lines 21 through 27
- 29 Income after adjustments. Line 20 minus line 28

21				
22				
23				
24				
25				
26				
27				
28				
29a			29b	

ADDITIONS

- 30 Interest on government bonds of states other than Oregon ● 30
- 31 Federal election on interest and dividends of a minor child ● 31
- 32 Other additions. Identify _____ ● 32
- 33 Total additions. Add lines 30 through 32
- 34 Income after additions. Line 29 **plus** line 33

33a			33b	
34a			34b	

Staple W-2 and 1099 forms here

Mail tax-to-pay returns to:
 Oregon Department of Revenue, PO Box 14555, Salem OR 97309-0940

Mail refund returns and no tax due returns to:
 REFUND, PO Box 14700, Salem OR 97309-0930

	Federal column		Oregon column
35 Amount from front of form, line 34			
SUBTRACTIONS			
36 Social Security from federal Form 1040, line 20b or Form 1040A, line 13b			
37 Other subtractions. Identify _____			
38 Total subtractions. Add lines 36 and 37			
39 Income after subtractions. Line 35 minus line 38			
40 Oregon percentage. Line 39b divided by line 39a (not more than 100%)			
DEDUCTIONS AND MODIFICATIONS			
41 Itemized deductions from federal Schedule A , line 29			} EITHER, NOT BOTH
42 State income tax claimed as itemized deduction. See instructions, page 15			
43 Net Oregon itemized deductions. Line 41 minus line 42			
44 Standard deduction from page 15			
45 1994 federal tax (\$0 – \$3,000, see instructions for the correct amount)			
46 Other deductions and modifications. Identify _____			
47 Combine lines 44 through 46 or lines 43, 45, and 46			} ADD TOGETHER
48 Allowable deductions and modifications. Line 47 X line 40			
49 Deductions and modifications NOT multiplied by the Oregon percentage. See page 17			} ADD TOGETHER
50 Total deductions and other modifications. Combine lines 48 and 49			
51 Net amount. Line 39b minus line 50			
OREGON TAX			
52 Tax on amount shown on line 51. See page 17			} ADD TOGETHER
53 Interest on certain installment sales			
54 TOTAL TAX. Add lines 52 and 53			
CREDITS			
55 Exemption credit. Line 6e X \$116 X Oregon percentage from line 40			} ADD TOGETHER
56 Retirement income credit			
57 Child and dependent care credit. See instructions, page 18			
58 Other credits. Identify _____			
59 Total credits. Add lines 55 through 58			
60 Net income tax. Line 54 minus line 59. If line 59 is more than line 54 fill in -0-			
TAX PAYMENTS MADE IN 1994			
61 Oregon income tax withheld from income. Attach W-2 and 1099R forms			} ADD TOGETHER
62 Estimated tax payments for 1994 and payments made with your extension			
63 Total payments. Add lines 61 and 62			
64 Overpayment. Is line 60 less than line 63? If so, line 63 minus line 60			
65 Tax-to-pay. Is line 60 more than line 63? If so, line 60 minus line 63			
66 Penalty and interest for filing or paying late			
67 Interest on estimated tax underpayment. If Form 10 is attached, check <input type="checkbox"/>			
68 Total penalty and interest due. Add lines 66 and 67			
69 Amount-you-owe. Add lines 65 and 68. Stop here! AMOUNT-YOU-OWE			
70 Refund. Is line 64 more than line 68? If so, line 64 minus line 68 REFUND			
71 Estimated tax. Fill in the part of line 70 you want applied to your 1995 estimated tax			} These will reduce your refund
I wish to donate part of my refund, line 70, to the following fund(s):			
72 Oregon Nongame Wildlife <input type="checkbox"/> \$1, <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, <input type="checkbox"/> Other \$ _____			
73 Child Abuse Prevention <input type="checkbox"/> \$1, <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, <input type="checkbox"/> Other \$ _____			
74 Alzheimer's Disease Research <input type="checkbox"/> \$1, <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, <input type="checkbox"/> Other \$ _____			
75 Stop Domestic & Sexual Violence <input type="checkbox"/> \$1, <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, <input type="checkbox"/> Other \$ _____			
76 AIDS/HIV Education & Services <input type="checkbox"/> \$1, <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, <input type="checkbox"/> Other \$ _____			
77 Total. Add lines 71 through 76. Total can't be more than the refund on line 70			
78 Net refund. Line 70 minus line 77. This is your net refund NET REFUND			

Attach a copy of your federal Form 1040, 1040A, 1040EZ or 1040PC

Under penalties for false swearing, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, this declaration is based on all information of which the preparer has any knowledge.

**SIGN
HERE**

Your signature Date

Spouse's signature (If filing jointly, BOTH must sign even if only one had income)

Signature of preparer other than taxpayer License No.

Address