



## Your standard deduction for line 13, Form 40S

Generally, your standard deduction is based on your filing status as follows:

Single .....	\$1,800
Married filing jointly .....	3,000
Married filing separately, if spouse claims standard deduction..	1,500
Married filing separately, if spouse itemizes deductions .....	-0-
Head of household .....	2,640
Qualifying widow(er) .....	3,000

**If you can be claimed as a dependent on another person's return,** your standard deduction is limited to the greater of:

1. Your earned income plus \$250, but no more than the maximum allowed for your filing status, as shown above, **or**
2. \$750.

This limit applies even if the other person can, but does not, claim you as a dependent on his or her return.

**Age 65 or older, or blind:**

Each taxpayer and each spouse who is age 65 or older is allowed an additional deduction amount. Each taxpayer and each spouse who is blind is also allowed an additional deduction amount. The additional amount is based on your filing status:

Single or Head of household—\$1,200  
All others—\$1,000

**Example.** Alberto and Anna are filing a joint return. Alberto is 70 years old and blind. Anna is 68. Their standard deduction is figured as follows:

Married filing jointly .....	\$3,000
Plus amount due to Alberto's age .....	1,000
Plus amount due to Anna's age.....	1,000
Plus amount due to Alberto's blindness .....	<u>1,000</u>
Total standard deduction .....	<u>\$6,000</u>

Fill in your total standard deduction on Form 40S, line 13.

Make check or money order payable to **Oregon Department of Revenue.**  
Write your Social Security number and **"2001 Form 40S"** on your payment.

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

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

**Mail refund and no tax due returns to:**

Oregon Department of Revenue  
PO Box 14700  
Salem OR 97309-0930