

Oregon Individual Income Tax Return

Form 40N 2002

NONRESIDENT

For office use only
Date received

Oregon resident: From Mo / Day / Year To Mo / Day / Year **Fiscal year ending**

Last name	First name and initial	Social Security No. (SSN) - -	Birth year	For office use only
Spouse's last name if different and joint return	Spouse's first name and initial if joint return	Spouse's SSN, if joint return - -	Birth year	

Current mailing address	Telephone number ()	For office use only
City	State ZIP code	

If you filed a return in 2001, and this address is different, check here

1 Single
2 Married filing jointly
3 Married filing separately (Spouse's name) _____
(Spouse's Social Security number) _____
4 Head of household (Person who qualifies you) _____
5 Qualifying widow(er) with dependent child

Exemptions

	Regular	Severely disabled	Total
6a Yourself	<input type="text"/>	<input type="text"/>	6a <input type="text"/>
6b Spouse	<input type="text"/>	<input type="text"/>	b <input type="text"/>
6c All dependents (First names) _____			c <input type="text"/>
6d Child(ren) with a disability (First names) _____			d <input type="text"/>
Total			6e <input type="text"/>

7a Check if: You were: 65 or older Blind
Spouse was: 65 or older Blind
7b Check if you filed an extension
7c Check if you filed a Deferral of Gain, Form 8824
7d Check here to donate your kicker refund to the State School Fund. See instructions.

		Federal column	Oregon column
INCOME	8 Wages, salaries, and other pay for work. Staple all Forms W-2 below	8	
	9 Taxable interest income: 9a _____ plus dividend income: 9b	9	
	10 State and local income tax refunds from federal Form 1040, line 10	10	
	11 Alimony received from federal Form 1040, line 11	11	
	12 Business income or loss from federal Form 1040, line 12	12	
	13 Capital gain or loss from federal Form 1040, line 13	13	
	14 Other gains or losses from federal Form 1040, line 14	14	
	15 IRA distributions from federal Form 1040, line 15b	15	
	16 Pensions and annuities from federal Form 1040, line 16b	16	
	17 Rents, royalties, partnerships, etc., from federal Form 1040, line 17	17	
	18 Farm income or loss from federal Form 1040, line 18	18	
	19 Unemployment and other income from federal Form 1040, lines 19 through 21	19	
	20 Total income. Add lines 8 through 19	20a	• 20b
ADJUSTMENTS TO INCOME	21 IRA or SEP and SIMPLE contributions, federal Form 1040, lines 24 and 31	21	
	22 Education deductions from federal Form 1040, lines 23, 25, and 26	22	
	23 Archer MSA deduction from federal Form 1040, line 27	23	
	24 Moving expenses from federal Form 1040, line 28	24	
	25 Deduction for self-employment tax from federal Form 1040, line 29	25	
	26 Self-employed health insurance deduction from federal Form 1040, line 30	26	
	27 Penalty on early withdrawal of savings from federal Form 1040, line 32	27	
	28 Alimony paid from federal Form 1040, line 33a	28	
	29 Total adjustments to income. Add lines 21 through 28	29	
	30 Income after adjustments. Line 20 minus line 29	30a	• 30b
ADDITIONS	31 Interest on state and local government bonds outside of Oregon	• 31	
	32 Federal election on interest and dividends of a minor child	• 32	
	33 Other additions. Identify	• 33	
	34 Total additions. Add lines 31 through 33	34a	• 34b
	35 Income after additions. Add lines 30 and 34	35a	• 35b

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

Main tax form grid with columns for Federal and Oregon, rows for Subtractions, Deductions, Oregon Tax, Credits, Tax Payments, Charitable Checkoffs, and Direct Deposit.

Section for Direct Deposit, including routing and account numbers, and type of account selection.

Attach a copy of your federal Form 1040, 1040A, 1040EZ, 1040NR, or TeleFile Tax Record. Do not attach other federal schedules.

Declaration section with signature lines for taxpayer and preparer, and checkboxes for authorization.