

How to figure your standard deduction

Your standard deduction will be based on one of the following choices. Based on the filing status that applies to you, fill in your total standard deduction on Form 40S, line 13.

- **Standard deduction.** Generally, your standard deduction is based on your filing status as follows:

| | |
|---|---------|
| Single | \$1,640 |
| Married filing jointly | 3,280 |
| Married filing separately | |
| If spouse claims standard deduction | 1,640 |
| If spouse itemizes deductions | -0- |
| Head of household | 2,640 |
| Qualifying widow(er) | 3,280 |

- **Age 65 or older, or blind.** If you are age 65 or older, or blind, you are entitled to a larger standard deduction based on your filing status:

| | | |
|---|--|---|
| 1. Check the correct number of boxes: | | |
| Yourself | <input type="checkbox"/> | 65 or older |
| | <input type="checkbox"/> | Blind |
| Your spouse, if claiming spouse's exemption | <input type="checkbox"/> | 65 or older |
| | <input type="checkbox"/> | Blind |
| 2. Enter total number of boxes checked | | <input style="width: 30px; height: 20px;" type="text"/> |
| 3. If your filing status is... | And the number in the box above is... | Then your standard deduction is... |
| Single | 1 | \$ 2,840 |
| | 2 | 4,040 |
| Married filing jointly | 1 | 4,280 |
| | 2 | 5,280 |
| | 3 | 6,280 |
| | 4 | 7,280 |
| Married filing separately | 1 | 2,640 |
| | 2 | 3,640 |
| | 3 | 4,640 |
| | 4 | 5,640 |
| Head of household | 1 | 3,840 |
| | 2 | 5,040 |
| Qualifying widow(er) | 1 | 4,280 |
| | 2 | 5,280 |

- **Dependents.** If you can be claimed as a dependent on another person's return, your standard deduction is limited to the larger of:
 - Your earned income plus \$250, but no more than the maximum allowed for your filing status, as shown above, **or**
 - \$750.

This limit applies even if the other person can, but does not, claim you as a dependent on his or her return. Use the worksheet on page 9 to calculate your standard deduction.

- **Nonresident aliens.** The standard deduction for nonresident aliens is -0-.

Make your check or money order payable to the: **Oregon Department of Revenue.**
 Write your Social Security number and **"2002 Form 40S"** on your check or money order.
 Be sure to attach your payment to **Form RPC**—the payment coupon on page 37.

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| 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 |
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