

How to figure your standard deduction

- **Standard deduction.** Unless you are claimed as a dependent, or are age 65 or older, or blind, your standard deduction is based on your filing status as follows:

Single	\$1,670
Married filing jointly	3,345
Married filing separately	
If spouse claims standard deduction	1,670
If spouse itemizes deductions	-0-
Head of household	2,695
Qualifying widow(er)	3,345

- **Standard deduction—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, 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 10 to calculate your standard deduction.

- **Standard deduction—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. Are you: 65 or older? Blind? If claiming spouse’s exemption, is spouse: 65 or older? Blind?

2.	If your filing status is...	And the number of boxes checked above is...	Then your standard deduction is...	If your filing status is...	And the number of boxes checked above is...	Then your standard deduction is...
	Single	1 2	\$ 2,870 4,070		1 2 3 4	4,345 5,345 6,345 7,345
	Head of Household	1 2	3,895 5,095		1 2 3 4	2,670 3,670 4,670 5,670
	Qualifying Widow(er)	1 2	4,345 5,345	Married filing separately		

- **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 “**2003 Form 40S**” on your check or money order.
Attach your payment to **Form RPC**—the payment coupon on page 37.

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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