

**FULL-YEAR RESIDENT**PERSONAL INCOME TAX FORMS **40S** AND **40** WITH INSTRUCTIONS

OREGON.gov Business Education Human Services Public Safety Recreation Transportation



Department of Revenue

Departments

Divisions

Others

**current topics****Military personnel**

page 4

**Taxable income limit increased for Form 40S filers**

page 4

**Payment voucher, Form 40-V**

page 11

**Working family child care credit**

page 36

**New Web site**

Visit our new Web site at [www.oregon.gov/DOR](http://www.oregon.gov/DOR) for forms, publications, and other tax information.

**Direct deposit**

Have your refund deposited directly into your checking or savings account. See page 12 or 34.

**Credit card payments**

You may now pay your 2004 Oregon personal income tax with your credit card. See page 11.

**e-file**

Get your refund faster with electronic filing and direct deposit. Visit our Web site for more information.



Oregon Department of Revenue  
955 Center Street NE  
Salem OR 97301-2555

PRSR STD  
U.S. POSTAGE  
**PAID**  
Oregon Department  
of Revenue

## Do I need to file?

Amounts apply to full-year residents only.

Filing status	Age	If gross income is more than:
Single, can be claimed on another's return	Any	\$800 *
Single	Under 65	\$4,620
	65 or over	\$5,820
Married, joint return	Both under 65	\$9,245
	One 65 or over	\$10,245
Married, separate return	Both 65 or over	\$11,245
	Under 65	\$4,620
Head of household	65 or over	\$5,620
	Under 65	\$5,790
Qualifying widow(er)	65 or over	\$6,990
	Under 65	\$6,465
65 or over	\$7,465	

### In addition, file a return if:

- You are required to file a federal return.
- You had \$1 or more of Oregon income tax withheld from your wages.

\* The larger of \$800 or your earned income plus \$250, up to your standard deduction amount.

**These instructions are not a complete statement of laws and Oregon Department of Revenue rules. You may need more information. See page 40.**

## Electronic filing

Electronic filing (e-file) is a fast, efficient, and accurate way to file.



Visit our Web site to download the information circular, *Electronic Filing for Oregon*. Or, to order it, see page 40.

## Working student Web site

The Oregon Department of Revenue's "5 Easy Steps to Cash" Web site helps working students file their Oregon personal income tax returns and understand the state's tax system. You may prepare your return on the student Web site if:



[www.steps2cash.org](http://www.steps2cash.org)

- You lived in Oregon for all of 2004; and
- You were single with no children as of December 31, 2004; and
- Someone else can claim you as a dependent; and
- In 2004, you worked only in Oregon; and
- Your income was only from wages and/or interest.

## Contents

<b>New information</b> .....	3
<b>Important reminders</b> .....	3
<b>General information</b> .....	3
Residency .....	3
Filing status.....	4
What form do I use?.....	4
Military personnel .....	4
What if I need more time to file? .....	5
2005 estimated tax.....	6
Frequently asked questions .....	6
<b>Instructions for Forms 40S and 40</b> .....	7
Exemptions.....	7
<b>Form 40S line instructions</b> .....	9
Standard deduction .....	9
<b>Payment voucher, Form 40-V</b> .....	11
<b>Form 40S</b> .....	13
<b>Form 40</b> .....	17
<b>Tax tables</b> .....	21
<b>Tax rate charts</b> .....	23
<b>Form 40 line instructions</b> .....	24
Additions.....	24
Subtractions .....	25
Deductions .....	28
Oregon tax.....	29
Credits .....	29
Tax payments, penalties, and interest.....	32
Charitable checkoffs .....	33
<b>Direct deposit</b> .....	34
<b>Before you file</b> .....	35
<b>Tax return mailing addresses</b> .....	35
<b>Working family child care credit</b> .....	36
<b>Schedule WFC instructions</b> .....	36
<b>Schedule WFC, Oregon Working Family Child Care Credit for Form 40 and Form 40S filers</b> .....	37
<b>Taxpayer assistance</b> .....	40
Printed information (free) .....	40

---

# New information

**Federal tax liability subtraction.** The federal tax subtraction limit has increased to \$4,000 (\$2,000 married filing separately). See page 9 or 25.

**Taxable income limit increased for Form 40S filers.** Certain individuals with taxable income of up to \$100,000 may file Oregon Form 40S. See page 4.

**Credit card payment.** The department is now accepting credit card payments for 2004 current-year taxes and 2005 estimated taxes. See page 11.

**Payment voucher, Form 40-V.** Complete Form 40-V when mailing a 2004 payment or a 2005 estimated tax payment, or when filing a 2004 Oregon extension. See page 11. If paying by credit card, do not use Form 40-V.

**Abbreviations replaced with numeric codes.** We have replaced the standard abbreviations used to identify

other additions, subtractions, and credits with numeric codes. See pages 24, 26, and 31.

**Standard deduction amounts.** The standard deduction amounts have changed. See page 28 or the back of Form 40S.

**Federal child tax credit may cause a shortage in Oregon withholding.** If you increased the number of allowances claimed on your federal Form W-4 to account for the federal child tax credit, it may have caused a shortage of Oregon withholding. Visit our Web site or contact us for more information. See page 40.

**Filing status for same-sex couples who were issued marriage licenses.** Current tax law, as of the date this publication was printed, requires that you use the same filing status for Oregon as you used on your federal return. Visit our Web site or contact the department for more information. See page 40.

---

# Important reminders

**Direct deposit.** The Department of Revenue can deposit your refund directly into your account at most banks or other financial institutions. If you choose direct deposit, contact your bank to make sure that your deposit will be accepted and to get your correct routing and account numbers. The Department of Revenue is not responsible if your bank rejects your deposit. We will issue you a paper check if the bank rejects your direct deposit. See page 12 or 34.

**Oregon extension form.** Use Form 40-EXT if you need more time to file and you are making a payment, or

you are filing an extension for Oregon only. For more information, see page 5.

**Oregon tax credits.** When claiming an Oregon tax credit, you **must** claim the maximum credit allowable each year, up to your tax liability.

**Blue or black ink.** Please use blue or black ink for easier reading and faster processing. Equipment used to scan documents cannot read certain colors of ink, especially red. Thank you.

---

# General information

## What income does Oregon tax?

An Oregon resident is taxed on all income, including income from outside the state. A nonresident of Oregon is taxed only on income from Oregon sources.

## Residency

**Am I a resident, a nonresident, or a part-year resident?** The following will help you decide.

- **You are a full-year Oregon resident**, even if you live outside Oregon, if **all** of the following are true:
  - You think of Oregon as your permanent home; and
  - Oregon is the center of your financial, social, and family life; and
  - Oregon is the place you intend to come back to when you are away.

**You are still a full-year resident if:**

- You temporarily moved out of Oregon, or
- You moved back to Oregon after a temporary absence.

You may also be considered a full-year resident if you spent more than 200 days in Oregon during 2004 or if you are a nonresident alien.

- **You are a nonresident** if your permanent home was outside Oregon all year.
- **You are a part-year resident** if you moved into or out of Oregon during 2004. You are **not** a part-year resident if:
  - You temporarily moved out of Oregon, or
  - You moved back to Oregon after a temporary absence.

**Special-case Oregon residents.** You are considered a nonresident if **all** of the following are true:

- You are an Oregon resident who maintained a permanent home outside Oregon the entire year, and
- You did not keep a home in Oregon during any part of 2004, and
- You spent less than 31 days in Oregon during 2004.

**Note:** A recreational vehicle (RV) is not considered a permanent home outside of Oregon.

**Oregon residents living abroad.** Generally, if you qualify for the federal earned income exclusion or housing exclusion for United States residents living abroad, you are considered a nonresident.

## Filing status

Generally, you must use the same filing status for your Oregon and federal returns.

**Exceptions for married persons when spouses are:**

- **Full-year resident and part-year resident.** You may file separate Oregon returns. If you file separate returns for Oregon, you **must** use the married filing separately filing status. The full-year resident files Form 40, and the part-year resident files Form 40P. If you choose to file a joint return for Oregon, use Form 40P.
- **Full-year resident and nonresident.** You may file separate Oregon returns. If you file separate returns for Oregon, you **must** use the married filing separately filing status. The full-year resident files Form 40, and the nonresident files Form 40N. If you choose to file a joint return for Oregon, use Form 40N.
- **Part-year resident and nonresident.** You may file separate Oregon returns. If you file separate returns for Oregon, you **must** use the married filing separately filing status. The part-year resident files Form 40P, and the nonresident files Form 40N. If you choose to file a joint return for Oregon, use Form 40N.

**Need more information?** Visit our Web site to download the information circular, *Married Persons Filing Separate Returns*. Or, to order it, see page 40.

## What form do I use?

**Use Form 40S if ALL of the following are true:**

- You are a full-year Oregon resident; and
- Your income is only from wages, interest, ordinary dividends, unemployment, fellowship grants, and taxable scholarships not used to pay for housing; and
- You claim the standard deduction on your return; and
- Your Oregon taxable income is less than \$100,000; and
- You do **not** have pension or annuity income or IRA distributions; and
- You do **not** owe penalty or interest; and
- You did **not** pay estimated tax during the year.

If you are a working student, you may be eligible to complete Form 40S using our working student Web site. For more information, see page 2.

**Use Form 40 if BOTH of the following are true:**

- You are a full-year Oregon resident, and
- You cannot use Form 40S.

**Use Form 40 if any ONE of the following is true:**

- You received Social Security, pension, or annuity income; or
- You used taxable scholarship income for housing expenses and you qualify for the Oregon subtraction; or
- You paid or should have paid estimated tax during the year; or
- You have adjustments to income on your federal tax return such as alimony or IRA deductions; or
- You have Oregon additions or subtractions other than the federal tax subtraction (the most common ones are listed on the return); or
- You itemize deductions on your Oregon return; or
- You are married filing separately and your spouse is itemizing deductions; or
- You are a nonresident alien who lived in Oregon the entire year; or
- You are in the military and are claiming the subtraction for military active duty pay; or
- You owe penalty or interest; or
- You want to apply all or part of your refund to your 2005 estimated tax.

**Use Form 40P if any ONE of the following is true:**

- You are a part-year resident, or
- You are filing jointly and one spouse is a full-year Oregon resident and one is a part-year resident, or
- You are filing jointly and both spouses are part-year Oregon residents, or
- You qualified as an Oregon resident living abroad for part of the year.

**Use Form 40N if any ONE of the following is true:**

- You are a nonresident, or
- You are a special-case Oregon resident (see the top of this page), or
- You and your spouse are filing jointly and one (or both) of you is a nonresident, or
- You meet the military personnel nonresident requirements explained on page 5, or
- You qualified as an Oregon resident living abroad for the entire year.

Forms 40P and 40N are included in the *Part-Year Resident and Nonresident* booklet. Download the booklet from our Web site. Or, to order it, see page 40.

## Military personnel

**Residents stationed in Oregon.** If you are an Oregon resident stationed in Oregon, file Form 40.



**Residents stationed outside Oregon.** If you are an Oregon resident stationed outside Oregon, you may file Form 40N from the *Part-Year Resident and Non-resident* booklet if you meet the requirements for special-case Oregon residents or Oregon residents living abroad. See the top of page 4. File Form 40 if you don't meet the listed requirements.

**Nonresidents stationed in Oregon.** Oregon does not tax your military pay while you are stationed in Oregon. File Form 40N if you or your spouse had income from other Oregon sources or to claim a refund of Oregon tax withheld from your military pay.

**Military Family Tax Relief Act.** Oregon has not adopted all of the provisions of this act. Contact us for more information. See page 40.

**Need more information?** Visit our Web site to download the information circular, *Military Personnel Filing Information*. Or, to order it, see page 40.

## Filing for a deceased person

You must file a final return for a person who died during the calendar year if a return would normally be required. See "Do I need to file?" on page 2 to determine if a return must be filed.

If you are filing a return and claiming a refund for someone who is now deceased, file Form 243, *Claim to Refund Due a Deceased Person*, with the return. This will allow us to issue the refund check in your name. Visit our Web site to download the form. Or, contact us to order it. See page 40. If you are a court-appointed or certified personal representative, Form 243 is not needed.

## When should I file my return?

The filing deadline for calendar year 2004 is **April 15, 2005**. If you cannot pay all of your tax by the due date, file your return anyway to avoid a late-filing penalty. Payment plans are available. Contact the department to make payment arrangements. See page 40.

Returns for other tax periods are due by the 15th day of the fourth month after the close of your tax year.

## What if I need more time to file?

Generally, Oregon allows you the same extension you have for your federal return. However, in some cases, you will need to file the **Oregon extension form**, Form 40-EXT. Visit our Web site to download the form. Or, to order it, see page 40. The following will help you decide when you need to file Oregon Form 40-EXT:

- If you filed a federal extension, Form 4868, and you expect to get a refund for Oregon:
  - You do not need to file Form 40-EXT.
  - Check box 7b on Form 40S or Form 40 when you file your return.

— Keep a copy of your federal extension in your records. You are not required to send us a copy.

- If you did not file a federal extension but need more time to file for **Oregon only** and you expect an Oregon refund:
  - File Oregon Form 40-EXT. Enter -0- in the payment amount box on Form 40-V, *Oregon Income Tax Payment Voucher*. Mail the entire Form 40-EXT to: Extension Clerk, Oregon Department of Revenue, PO Box 14950, Salem OR 97309-0980.
  - Check box 7b on Form 40S or Form 40 when you file your return.
  - Keep a copy of your extension in your records.
- If you need more time to file for Oregon and you need to make a tax payment to Oregon:
  - Complete the tax payment worksheet on Form 40-EXT. Fill out and detach Form 40-V, *Oregon Income Tax Payment Voucher*. Send the payment voucher and your check or money order by April 15, 2005, to: Extension Clerk, Oregon Department of Revenue, PO Box 14950, Salem OR 97309-0980. If paying by credit card, write "credit card payment" on your voucher and mail the voucher to the address above.
  - Check box 7b on Form 40S or Form 40 when you file your return.
  - Keep a copy of your extension in your records.

### An extension does not mean more time to pay!

You must pay any tax you expect to owe when you file your extension. If you do not pay all the tax due with your extension, you will owe interest on the unpaid balance after April 15, 2005, until the date of your payment. The 2005 interest rate is 5 percent per year. If the tax is not paid within 60 days of our bill, the interest rate increases to 9 percent per year. You may also owe a late-payment penalty.

### Were you stationed in a designated combat zone?

Did you receive additional time to file your 2004 federal return and pay your 2004 tax? If so, Oregon allows the same additional time to file and pay. Write "combat zone" in blue or black ink at the top of your return when you file it. Contact us if you were stationed in a contingency area. Or, visit our Web site for more information.

## Penalties

You will owe a 5 percent late-payment penalty on any 2004 tax not paid by April 15, 2005.

If you file more than three months after the due date or extension due date, a 20 percent late-filing penalty will be added; that is, you will owe a total penalty of 25 percent of any tax not paid.

**Exception:** You do not have to pay a penalty if you do all of the following:

1. Get an extension of time to file your return; and

2. Pay at least 90 percent of the tax due by April 15, 2005; and
3. Pay the balance of tax due when you file by the extension deadline; and
4. Pay the interest on the balance of tax due when you file or within 30 days of our billing date.

A 100 percent penalty is charged if you do not file a return for **three consecutive years** by the due date of the third year including extensions. The penalty is 100 percent of the unpaid tax for each of the three years.

## Interest on underpayment of estimated tax

You may owe interest on underpayment of estimated tax if:

- You owe \$1,000 or more on your return after credits and withholding; or
- You paid less than 90 percent of the tax due on each estimated tax payment date for 2004.

See the instructions for Form 40, line 51, on page 33.

## 2005 estimated tax

Estimated tax is the amount of tax you expect to owe after credits and Oregon tax withheld when you file your 2005 Oregon individual income tax return.

Oregon estimated tax laws are not the same as federal estimated tax laws. Use Oregon instructions to determine if you need to make estimated tax payments for 2005.

### Who must make estimated tax payments?

In most cases, **people who expect to owe \$1,000 or more** on their 2005 Oregon income tax return after credits and withholding must make estimated payments. You may need to make estimated payments if:

- You are self-employed and do not have Oregon tax withheld from your income.
- You receive Oregon Lottery single ticket winnings under \$5,000. (Note: Single ticket winnings of \$5,000 or more are subject to Oregon withholding.)
- You receive income such as pensions, interest, or dividends, and Oregon tax is not withheld.
- You are a wage earner and expect to owe tax of \$1,000 or more on your 2005 return. You may want to increase the amount your employer withholds from your Oregon wages. If you and your spouse both work, visit our Web site to download the information circular, *Oregon Income Tax Withholding: Some Special Cases*. Or, contact us to order it. See page 40.

### When do I pay?

The due dates are April 15, 2005\*; June 15, 2005; September 15, 2005; and January 17, 2006.

Send your payment with Form 40-V, *Oregon Income Tax Payment Voucher*. If paying by credit card, do not use Form 40-V. Visit our Web site to download the form and the information circular, *Estimated Income Tax*. Or, to order them, see page 40.

\* Please send your 2005 estimated tax payment and Oregon Form 40-V in a different envelope from your 2004 Oregon income tax return. This will help us credit your payment more efficiently.

## What if I am self-employed?

If you are self-employed and do business in Multnomah, Clackamas, or Washington counties, you may need to file Form TM, *TriMet Self-Employment Tax Return*. If you are self-employed and do business in Lane County, you may need to file Form LTD, *Lane Transit District Self-Employment Tax Return*. Visit our Web site to download the forms. Or, contact us to order either of these forms. See page 40.

## Frequently asked questions

### Is my tax return private information?

Yes. All information provided on the return is confidential. Any Oregon Department of Revenue employee who gives out unauthorized information about your return may be convicted of a class C felony.

### I'm getting an income tax refund this year. How long will it take to process my refund?

- E-file return (before August 1) ..... up to 2 weeks
- E-file return (on or after August 1) ..... up to 5 weeks
- Mail return (before April 1) ..... up to 8 weeks
- Mail return (on or after April 1) ..... up to 12 weeks

Your refund may be delayed if your return needs further review.

### I'm moving. Will my refund check be forwarded to me?

Yes. If you move after you mail your return, let us know your new address. You can download a change of address form from our Web site. Or, you can contact the department to order the form. See page 40. Remember to file a change of address form at your local post office.

### What tax records do I need to keep?

You need to keep:

- A complete copy of your federal and state returns, even if you use a tax practitioner or file electronically.
- The original of all receipts, canceled checks, statements, and other records you used to prepare your return. **Save these records for at least three years from the due date of the return or three years from the date you file your return, whichever is later.** If your return is audited, the law says you must show proof of your income and expenses.

- All records from the sale, purchase, or exchange of property and investments. Keep these records for at least three years after you report the gain or loss on the property or investment.

Visit our Web site to download the information circular *Record-Keeping Requirements*. Or, to order it, see page 40.

### What if I need to change my Oregon return after filing?

File Form 40X, *Oregon Amended Individual Income Tax Return*, any time you need to correct your Oregon return. Generally, you are allowed three years from the due date

of the return or the date the return was filed, whichever is later, to file an amended return to claim a refund.

If you amend your federal or another state's return, usually you will need to amend your Oregon return. Visit our Web site to download Form 40X and instructions. Or, to order the form and instructions, see page 40.

### What if I'm audited by the IRS or another state?

If changes are made that increase your Oregon income tax, file an amended return to report and pay additional tax. If the changes reduce Oregon tax, you have two years from the date of the audit report to claim a refund.

# Instructions for Forms 40S and 40

## Step 1: Select the appropriate form.

To decide which form to use, see page 4. Not everyone may file Form 40S (short form).

## Step 2: Fill out your federal form.

Do your federal return first. Use the information from your federal return to complete your Oregon return.

**Form 40 filers.** You must attach a copy (front and back) of your federal Form 1040, 1040A, 1040EZ, or 1040NR, or TeleFile Tax Record to your Oregon Form 40. Do not attach federal Schedule A, B, C, or D, or Form 2441, etc. We may ask you for copies of schedules or additional information later.

See "What tax records do I need to keep?" on page 6.

## Step 3: Start the Oregon form.

### Fiscal year filers

You must use Form 40. Write the ending date of your fiscal year in the space provided. Write "Fiscal year" at the top of the return. Please use **blue** or **black** ink.

### Name and address

Please type or clearly print your name, address, telephone number, and correct Social Security number on your return.

**Social Security number (SSN).** The request for your SSN is authorized by Section 405, Title 42, of the United States Code. You must provide this information. It will be used to establish your identity for tax purposes only.

**Individual Taxpayer Identification Number (ITIN).** If the IRS has issued you an ITIN because you do not have a Social Security number, enter your ITIN on your Oregon tax return wherever your SSN is requested. If you do not have an ITIN, you need to request one from the IRS. Do not attach your ITIN application

(federal Form W-7) to your Oregon tax return. Visit the IRS Web site at [www.irs.gov](http://www.irs.gov) for a copy of Form W-7. Or, call the IRS at 1-800-829-1040.

**Date of birth.** Enter the month, day, and year you were born. For example, "10/27/1963."

## Check the boxes

### Filing status

**1** – **5** Check the box next to your filing status. Check the same filing status you checked on your federal return. If you and your spouse do not have the same residency status, you may file separate returns for Oregon even if you filed your federal return as married filing jointly. For additional information, see page 4.

If you are **married filing separately**, fill in your spouse's first name, last name (first four letters only), and Social Security number next to box 3. Do not fill in your spouse's name or Social Security number in the heading of the return.

If you are filing as **head of household**, fill in the name of the person who qualifies you for head of household filing status next to box 4.

### Exemptions

**6a** & **6b** **Yourself and spouse.** Check "Yourself" and other boxes that apply. If someone else can claim you as a dependent, you can't claim an exemption for yourself; enter -0- in the total box on 6a unless you have a severe disability.

**Severely disabled.** Did you have a severe disability at the end of 2004? If so, you may claim an additional exemption credit. You may qualify for the severely disabled exemption even if someone else can claim you as a dependent. You are considered to have a severe disability if **any** of the following apply:



- You permanently lost the use of one or both feet, or
- You permanently lost the use of both hands, or
- You are permanently blind, or
- You have a permanent condition that, without special equipment or outside help, limits your ability to:
  - Earn a living, or
  - Maintain a household, or
  - Transport yourself.

Special equipment doesn't include items such as glasses, ordinary crutches, hearing aids, or contact lenses.

You don't qualify for this exemption if:

- You have a temporary disability from an injury or illness and are expected to recover, or
- Your condition keeps you from doing your former work but does not prevent you from doing other kinds of work without special equipment.

If you have a permanent severe disability, your physician must write a letter describing your disability. Keep the letter with your permanent health records.

If you qualify, check the "Severely disabled" exemption box. If your spouse qualifies, he or she may also claim this exemption. You and your spouse may also qualify for the loss of use of limbs credit. See instructions on page 32.

**6c All dependents.** Enter the number of your dependents in box 6c. Fill in their first names on the line. In most cases, you must claim the same dependents as claimed on your federal return.

**6d Child(ren) with a disability.** You may be entitled to an additional personal exemption for your dependent child who has a qualifying disability. To qualify, **all** of the following must be true. Your child:

- Qualified as your dependent for 2004; and
- Was age 17 or younger on December 31, 2004; and
- Was eligible for "early intervention services" or received special education as defined by the Oregon Department of Education (learning disabilities or communication disorders alone do not qualify); and
- Was considered to have a disability as of December 31, 2004, under the federal Individuals with Disabilities Education Act and related Oregon laws. Eligible disabilities include:
  - Autism.
  - Deaf-blind.
  - Hearing impairment.
  - Mental retardation.
  - Multiple disabilities.
  - Orthopedic impairment.
  - Other health impairment.
  - Serious emotional disturbance.
  - Traumatic brain injury.
  - Visual impairment.

Get a statement of eligibility that confirms one of the disabilities listed above and the cover sheet from **one** of the following:

- The child's Oregon Individualized Education Program (IEP), or
- The child's Oregon Individualized Family Service Plan (IFSP).

Keep the statement and cover sheet with your permanent health records. Write your child's name on line 6d, "Child(ren) with a disability." Also be sure to include the child's name on line 6c for "All dependents."

**7a Age 65 or older, or blind.** Check the boxes on line 7a if you or your spouse were age 65 or older or were blind on December 31, 2004. You are entitled to a larger standard deduction on Form 40S, line 10; or Form 40, line 26. If you or your spouse are blind, you may also qualify for the severely disabled exemption credit. For box 6a and 6b instructions, see page 7.

**7b Extension.** If you filed an extension of time to file, check box 7b. For more information, see page 5.

**7c Schedule WFC.** If you are claiming the Oregon working family child care credit, you must attach Schedule WFC to your return. Check box 7c on Form 40S or Form 40. For more information, see page 36.

**Form 40S 7d Dependent.** If someone else can claim you as a dependent, you can't claim an exemption for yourself. Check box 7d on Form 40S. Also, enter -0- in the total box on line 6a unless you are severely disabled.

**Form 40 7d Oregon Form 24.** Did you file federal Form 8824 because you are deferring gain on exchanged property? If so, check box 7d. Also, complete and attach Form 24, *Oregon Like-Kind Exchanges/Involuntary Conversions*. Download it from our Web site or to order this form, see page 40.

**7e State School Fund.** If there is a kicker refund, do you wish to donate your kicker refund to the State School Fund? If so, check box 7e. The fund is used for public elementary and secondary education. The kicker amount, if any, will be determined in the fall of 2005. If you check the box, any kicker refund that you would have received in 2005 based on your 2004 Oregon income tax will be sent directly to the State School Fund. **If you check the box, you cannot change your decision for the 2004 tax year.**

**Form 40S filers, go to page 9 to complete your return.**

**Form 40 filers, go to page 24 to complete your return.**



# Form 40S line instructions

The following instructions are for lines not fully explained on the form. For general Form 40S instructions, see page 7.

**Do not fill in cents.** You must round off cents to the nearest dollar. For example, \$12.49 becomes \$12 and \$233.50 becomes \$234.

## 8 Income

**8a Wages.** Fill in all pay for work. This amount is usually shown on Form W-2. Pay for work includes wages, salaries, tips, and commissions plus your taxable scholarships and fellowship grants. If you paid for housing with scholarship funds, you must file Form 40 to claim the subtraction.

**8b Unemployment.** Fill in all unemployment compensation. This is the amount on federal Form 1040, line 19; Form 1040A, line 13; Form 1040EZ, line 3; Form 1040NR, line 20; or Telefile Tax Record, line D.

**8c Interest and dividends.** Add together your total interest and dividends and enter the result on line 8c. Your total interest includes:

- Any interest received or credited to your account that you can withdraw.
- Any interest received on tax refunds.

You can't use Form 40S if:

- You have interest from the U.S. government, such as savings bond interest; **or**
- You received nontaxable distributions or capital gain distributions.

Use Form 40 instead.

**8 Total income.** Add together the amounts shown in boxes 8a, 8b, and 8c. Enter the result on Form 40S, line 8.

**9 2004 federal tax liability.** Carefully follow the instructions below. Don't confuse your **federal tax liability** on your federal return with the **federal tax withheld** on your Form(s) W-2. They are not the same.

You may deduct your total federal income tax liability after credits, up to \$4,000. Don't fill in less than -0- or more than \$4,000 (\$2,000 if married filing separately).

1. Enter your federal tax liability from Form 1040EZ, line 10; Form 1040A, line 36; Form 1040, line 56; Form 1040NR, line 51; or TeleFile Tax Record, line K, box 2. 1. \_\_\_\_\_

2. Enter \$4,000 (\$2,000 if married filing separately). 2. \_\_\_\_\_

3. Enter the smaller of line 1 or line 2 here and on Form 40S, line 9. 3. \_\_\_\_\_

**Is the IRS figuring your federal tax for you?** Do not write an amount on line 9. You will not be able to finish your Oregon return without your federal tax liability. Complete lines 14 through 18 and lines 20 through 22. Attach a copy of your federal Form 1040, 1040A, 1040EZ, or 1040NR, or TeleFile Tax Record to your Oregon return. Write "Calculate federal tax" at the top of your return in blue or black ink. We will use the information on your federal return to determine your federal tax liability, and we will finish your Oregon return for you. Be sure to attach Form(s) W-2 and any Form(s) 1099 showing Oregon tax withheld to the lower front of your return. **Go to the signature block section on page 34.**

**10 Standard deduction.** See the back of Form 40S for instructions unless you can be claimed as a dependent on another person's return. If you are a dependent, use the following worksheet to figure your standard deduction.

### Standard deduction worksheet for dependents

1. Enter your earned income. 1. \_\_\_\_\_
2. Additional \$250. 2. 250
3. Add lines 1 and 2. 3. \_\_\_\_\_
4. Minimum standard deduction set amount. 4. 800
5. Enter the larger of line 3 or line 4. 5. \_\_\_\_\_
6. Basic standard deduction for single. 6. 1,720
7. Enter the smaller of line 5 or line 6. 7. \_\_\_\_\_
8. If you are under age 65, enter -0-. 8. \_\_\_\_\_  
If you are age 65 or older, enter \$1,200.
9. If you are not blind, enter -0-. 9. \_\_\_\_\_  
If you are blind, enter \$1,200.
10. Add lines 7, 8, and 9. Enter the total here and on Form 40S, line 10; or Form 40, line 26. This is your standard deduction. 10. \_\_\_\_\_

**12 Oregon taxable income.** Caution: Is the amount \$100,000 or more? If so, you must use Form 40.

**13 Tax from tables or rate charts.** Figure the tax on your Oregon taxable income, line 12. See pages 21 through 23. For examples, see page 29.

**15 Earned income credit.** You are allowed an Oregon earned income credit **only** if you qualify for the earned income credit on your federal return. Your Oregon credit is 5 percent of your federal credit. For example, if your federal credit is \$400, your Oregon credit is \$20 ( $\$400 \times .05$ ).

Use the following formula to compute your credit:

1. Enter your federal earned income credit from Form 1040EZ, line 8a; Form 1040A, line 41a; Form 1040, line 65a; or TeleFile Tax Record, line L. 1. \_\_\_\_\_
2. Decimal amount. 2. \_\_\_\_\_ .05
3. Multiply the amount on line 1 by the decimal on line 2. Enter the result here and on Form 40S, line 15. 3. \_\_\_\_\_

The Oregon earned income credit is limited to your tax liability. You cannot carry over to next year any amount that exceeds your tax liability. Any unused credit cannot be refunded.

**16 Child and dependent care credit.** You are allowed an Oregon credit **only** if you qualify for the federal child and dependent care credit. You may be able to claim the Oregon credit even if you cannot use all of your federal credit. In most cases, you cannot claim the credit if you are married filing separately.

Use the following worksheet:

1. Enter the amount from federal Form 2441, line 6; or Form 1040A, Schedule 2, line 6. 1. \_\_\_\_\_
2. Enter the decimal amount from the following table. 2. \_\_\_\_\_

<b>If your federal taxable income from Form 1040, line 42; or Form 1040A, line 27 is:</b>		<b>Your decimal amount is:</b>
Over—	But not over—	
\$0	\$5,000	.30
5,000	10,000	.15
10,000	15,000	.08
15,000	25,000	.06
25,000	35,000	.05
35,000	45,000	.04
45,000	—	.00

3. Multiply the amount on line 1 above by the decimal on line 2. Enter the result here and on Form 40S, line 16. 3. \_\_\_\_\_

**Note:** Did you pay 2003 child care expenses in 2004? If so, you may be able to use that amount to increase your 2004 Oregon child and dependent care credit. Please contact us for more information. See page 40.

**Carryover.** Your total 2004 child and dependent care credit can't be more than your 2004 tax liability for Oregon. You can carry forward any excess credit over the next five years. If the excess isn't used within five years, it's lost.

**17 Other credits.** You may qualify for other credits listed below. Please identify the credit(s) you are claiming in the space provided on line 17 using the numeric code shown in brackets. For example, if you are claiming a \$50 political contribution credit, enter "723-\$50" in the space provided. If you have more than one credit, show the amount and the type of each on the form, not on a separate sheet. Fill in the total amount of "other credits" on line 17.

- **Child and dependent care credit carryforward [code 704].** Fill in the carryover amount on line 17. For instructions, see page 31.
- **Elderly or the disabled [code 709].** You get an Oregon credit only if you qualify for the federal credit. For instructions, see page 31.
- **Income taxes paid to another state [code 733].** You may be eligible for this credit if you paid income tax to another state. For instructions, see page 31.
- **Loss of use of limbs [code 717].** If you have a permanent and complete loss of the use of two limbs, you may take a \$50 tax credit. For instructions, see page 32.
- **Political contribution [code 723].** You may qualify for a credit for political contributions. For instructions, see page 31.
- **Residential energy [code 729].** You may qualify for a credit if you purchased certain energy-efficient items. For instructions, see page 32.

**20 Oregon income tax withheld.** Fill in the total Oregon tax withheld from your wages and other income. That is the amount shown on your Form(s) W-2 in box 17 or on Form 1099. Do not use the FICA (Social Security) tax withheld. Do not use tax withheld from your wages by other states. **Staple a readable copy** of your Form(s) W-2 from each job and any 1099 showing Oregon income tax withheld to the lower front of your return.

If you do not have a Form W-2 or 1099, you must provide other proof of any Oregon tax withheld. Proof may include a final paycheck stub or a letter from your employer.

If you paid estimated tax for 2004, you **must** use Form 40.

If you have tax to pay this year, you may want to increase the amount your employer withholds from your 2005 wages for Oregon. Visit our Web site to download the information circular, *Oregon Income Tax Withholding: Some Special Cases*. Or, contact us to order it. See page 40.

**21 Working family child care credit.** This credit is available to low-income working families with **qualifying** child care expenses for a child under age 13 (or under age 18 if disabled). The working family child care credit is a refundable credit. If this credit is more than your tax, you will receive the difference. If you think you may qualify, see page 36.

**23 Refund.** If line 22 is more than line 19, you have a refund. Enter your refund amount on line 23 and then go to charitable checkoffs below.

**24 Tax to pay.** If line 19 is more than line 22, you have tax to pay. You may pay with a check, money order, or credit card.

**Check or money order**

- Make your check or money order payable to **“Oregon Department of Revenue.”**
- Write your daytime telephone number and **“2004 Oregon Form 40S”** on your check.
- Please use blue or black ink. Do not use red.
- Do not send cash or a postdated check.
- Staple your payment and the Form 40-V payment voucher (below) to your return on top of the Form(s) W-2.

**Credit card**

You now can pay your current-year balance due or make 2005 estimated tax payments with your Discover, MasterCard, or Visa credit card. This option is available to both electronic and paper filers.



To pay your taxes by credit card, call toll free or access through the Internet one of the service providers supporting Oregon’s program. The service provider **will charge** you a convenience fee based on the amount of your tax payment. The service provider will tell you what the fee is during the

transaction; you will have the option to either continue or cancel the transaction before entering your credit card information. The convenience fee, terms, and conditions may vary among providers. If you accept the credit card transaction, you will receive a confirmation number. **Please keep this confirmation number as proof of payment.**

Choose one of the following service providers:

**1. Link2Gov Corporation**

Call toll free 1-866-9OR-EGOV (1-866-967-3468), or visit their Web site at [www.ortaxpayment.com](http://www.ortaxpayment.com).

**2. Official Payments Corporation**

Call toll free 1-800-2PAYTAX (1-800-272-9829), or visit their Web site at [www.officialpayments.com](http://www.officialpayments.com).

For additional information about making credit card payments and the current service provider list, visit our Web site at [www.oregon.gov/DOR](http://www.oregon.gov/DOR).

**Payment plan.** If you cannot pay in full now, we will work with you to set up a payment plan. Contact us for more information. See page 40.

**Underpayment of estimated tax.** If you owe \$1,000 or more, you may owe interest on estimated tax underpayment. If so, you must file Form 40. See page 33.

**Charitable donations.** If you do not have a refund but want to contribute to a charity listed on lines 25–30, mail your donation to the charity’s address listed on our Web site. Do not mail your donation to the Department of Revenue.

**Go to the signature block section on page 34 to finish your return.**

**Charitable checkoffs**

You may choose to donate all or part of your refund to the charities listed on page 12. Donations will reduce

▼ Detach Here

Detach Here ▼

**OREGON INCOME TAX PAYMENT VOUCHER**

150-101-172 (Rev. 12-04) Web

FORM

**40-V**

Department of Revenue Use Only

**• Tax Year (check only one):**

**Calendar Year**  
 **Fiscal Year**— Begins \_\_\_\_\_ Ends \_\_\_\_\_

**• Payment Type (check only one):**

**2004 Return**  
 **2004 Extension**  
 **2005 Estimated Tax—Quarter:** \_\_\_\_\_  
 **Amended Return—Tax Year:** \_\_\_\_\_  
 **Prior Year Return—Tax Year:** \_\_\_\_\_

• Your SSN \_\_\_\_\_ • First four letters of last name \_\_\_\_\_  
• Spouse’s SSN \_\_\_\_\_ • First four letters of last name \_\_\_\_\_

Enter Payment Amount  
\$ \_\_\_\_\_ . 0 0

Your name: last, first, and initial \_\_\_\_\_  
Spouse’s name: last, first, and initial (if joint payment) \_\_\_\_\_  
Mailing address \_\_\_\_\_ Telephone number (\_\_\_\_) \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_  First time filer  New name or address

your refund. You may donate to any or all of the charities on lines 25–29. You may also donate to **one** of the charities listed under the instructions for line 30. Or, you can mail your donations to the addresses listed on our Web site.

**25 Oregon Nongame Wildlife.** Your donation will fund the protection of nongame wildlife and its habitat.

**26 Child Abuse Prevention.** Your donation will fund programs through the Children’s Trust Fund to help prevent child abuse and neglect.

**27 Alzheimer’s Disease Research.** Your donation will fund research of Alzheimer’s and related dementias.

**28 Stop Domestic and Sexual Violence.** Your donation will fund programs through the Oregon Coalition Against Domestic and Sexual Violence.

**29 AIDS/HIV Research, Education, and Services.** Your donation will fund AIDS/HIV research, education, and services by the Living With HIV Fund.

**30 Other charity.** You may donate all or part of your refund to one of the charities listed below. Enter the code of the charity on line 30. **Enter only one code.** Check the box for the amount you want to donate and write it on line 30. Or, you can mail your donations to the addresses listed on our Web site.

**Habitat for Humanity [code 1].** Your donation will help Habitat for Humanity build simple, decent, and affordable housing for low-income families.

**Oregon Head Start Association [code 2].** Your donation will help Head Start provide services to the lowest-income, highest-need children and families.

**American Diabetes Association [code 3].** Your donation will help continue diabetes research and advocacy programs in Oregon.

**Oregon Coast Aquarium [code 4].** Your donation will help fund educational programs, conservation efforts, and animal rehabilitation.

**SMART [code 5].** Your donation will help fund the Start Making A Reader Today early literacy program for Oregon’s most vulnerable children.

**SOLV [code 6].** Your donation will help fund thousands of projects to clean up beaches, forests, rivers, and neighborhoods across Oregon.

**St. Vincent de Paul Society of Oregon [code 7].** Your donation will help provide services leading to self-sufficiency for low-income Oregonians.

**The Nature Conservancy [code 8].** Your donation will help purchase and restore critical habitats for Oregon’s at-risk plants, fish, and wildlife.

**Doernbecher Children’s Hospital Foundation [code 9].** Your donation will fund a critical expansion of the cancer treatment facilities at Doernbecher.

**The Oregon Humane Society [code 10].** Your donation will help save pets’ lives through rescue, sheltering, adoption, education, cruelty investigation, and advocacy.

**The Salvation Army—Oregon [code 11].** Your donation to the Salvation Army ensures help for the neediest children and their families throughout Oregon.

**The Oregon Veterans’ Home [code 12].** Your donation will improve the quality of life for veterans receiving nursing care at the Oregon Veterans’ Home.

**Planned Parenthood of Oregon [code 13].** Your donation will fund family planning services and reproductive health education programs.

**32 Net refund.** You must reduce your refund by any donations on lines 25–30. The department cannot issue a refund when the return is filed more than three years after the due date of the return.

## Direct deposit

**33 Direct deposit.** Complete line 33 if you want us to deposit your refund directly into your bank account instead of mailing you a check.

1. **Contact your bank** to make sure your deposit will be accepted and to get your correct routing and account numbers.
2. **Check the appropriate box** for account type. Check **either** checking or savings, but not both.
3. **Enter your nine-digit routing number.** The routing number must begin with 01 through 12, 21 through 32, or 61 through 72.
4. **Enter the account number** of the account into which you want your refund deposited. The account number can be up to 17 characters (both numbers and letters). Include hyphens, but do not include spaces or special symbols. Enter the number left to right and leave any unused boxes blank.

**Go to the signature block section on page 34 to finish your return.**



Form 40S

OREGON Individual Income Tax Return

2004

FULL-YEAR RESIDENTS ONLY

SHORT FORM

For office use only

Table with 3 columns for office use only.

Personal information section including last name, first name, SSN, and date of birth.

Current mailing address and telephone number.

City, state, ZIP code, and country.

Filing Status section with options for Single, Married, Head of household, etc.

Exemptions section with boxes for Regular and Severely disabled for various categories.

Checkboxes for various conditions like age, blindness, extension, WFC, dependent, and kicker refund.

Main calculation table with lines 8 through 32, including income, deductions, credits, and net refund.

Staple W-2s, payment, and payment voucher here

Attach Schedule WFC if you claim this credit

CHARITABLE CHECKOFFS section with instructions for donating part of tax refund.

These will reduce your refund

DIRECT DEPOSIT section for refund, including routing and account numbers.

Declaration and signature section with checkboxes for taxpayer and preparer.

## 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:

<b>Single</b> .....	<b>\$1,720</b>
<b>Married filing jointly</b> .....	<b>3,445</b>
<b>Married filing separately</b>	
<b>If spouse claims standard deduction</b> .....	<b>1,720</b>
<b>If spouse itemizes deductions</b> .....	<b>-0-</b>
<b>Head of household</b> .....	<b>2,770</b>
<b>Qualifying widow(er)</b> .....	<b>3,445</b>

- **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, up to the maximum allowed for your filing status, shown above, OR
  - \$800.

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.

- **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	\$ 2,920	Married filing separately	1	2,720
	2	4,120		2	3,720
Married filing jointly	1	4,445	3	4,720	
	2	5,445	4	5,720	
	3	6,445	Head of household	1	3,970
	4	7,445		2	5,170
			Qualifying widow(er)	1	4,445
				2	5,445

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

If you owe, make your check or money order payable to the: **Oregon Department of Revenue.**  
Write your daytime telephone number and “2004 Form 40S” on your check or money order.  
**Attach your payment, along with the payment voucher** on page 11, to this return.

Mail <b>TAX-TO-PAY</b> returns to  Oregon Department of Revenue PO Box 14555 Salem OR 97309-0940	Mail <b>REFUND</b> returns and <b>NO-TAX-DUE</b> returns to  REFUND PO Box 14700 Salem OR 97309-0930
--	--

Form 40S

OREGON Individual Income Tax Return

2004

FULL-YEAR RESIDENTS ONLY

SHORT FORM

For office use only

Table with 3 columns for office use only.

Personal information section including last name, first name, SSN, and date of birth.

Current mailing address and telephone number section.

City, state, ZIP code, and country information.

Filing Status section with options for Single, Married, Head of household, etc.

Exemptions section with boxes for Regular and Severely disabled for various categories.

Checkboxes for various conditions like age, blindness, extension, WFC, dependent, and kicker refund.

Main calculation table with lines 8 through 32, including income, deductions, credits, and tax calculations.

Staple W-2s, payment, and payment voucher here

Attach Schedule WFC if you claim this credit

CHARITABLE CHECKOFFS section with instructions for donating part of tax refund.

These will reduce your refund

DIRECT DEPOSIT section for refund processing, including routing and account numbers.

Declaration and signature section with checkboxes for taxpayer and preparer.

## 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:

<b>Single</b> .....	<b>\$1,720</b>
<b>Married filing jointly</b> .....	<b>3,445</b>
<b>Married filing separately</b>	
<b>If spouse claims standard deduction</b> .....	<b>1,720</b>
<b>If spouse itemizes deductions</b> .....	<b>-0-</b>
<b>Head of household</b> .....	<b>2,770</b>
<b>Qualifying widow(er)</b> .....	<b>3,445</b>

- **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, up to the maximum allowed for your filing status, shown above, OR
  - \$800.

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.

- **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	\$ 2,920	Married filing separately	1	2,720
	2	4,120		2	3,720
Married filing jointly	1	4,445	3	4,720	
	2	5,445	4	5,720	
	3	6,445	Head of household	1	3,970
	4	7,445		2	5,170
			Qualifying widow(er)	1	4,445
				2	5,445

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

If you owe, make your check or money order payable to the: **Oregon Department of Revenue.**  
 Write your daytime telephone number and “2004 Form 40S” on your check or money order.  
 Attach your payment, along with the payment voucher on page 11, to this return.

Mail <b>TAX-TO-PAY</b> returns to  Oregon Department of Revenue PO Box 14555 Salem OR 97309-0940	Mail <b>REFUND</b> returns and <b>NO-TAX-DUE</b> returns to  REFUND PO Box 14700 Salem OR 97309-0930
--	--



W

Form 40

OREGON Individual Income Tax Return FULL-YEAR RESIDENTS ONLY

2004

For office use only

Fiscal year ending table with columns 1, 2, 3

Personal information fields: Last name, First name and initial, Social Security No. (SSN), Date of birth, Spouse's last name if joint return, Spouse's first name and initial if joint return, Spouse's SSN, if joint return, Date of birth, Current mailing address, Telephone number, City, State, ZIP code, Country, If you filed a return last year, and your name or address is different, check here

Filing Status section with options: 1 Single, 2 Married filing jointly, 3 Married filing separately, 4 Head of household, 5 Qualifying widow(er) with dependent child

Exemptions section with fields: 6a Yourself, 6b Spouse, 6c All dependents, 6d Child(ren) with a disability, Total

Check all that apply section: 7a You were/Spouse was (65 or older, Blind), 7b You filed an extension, 7c You attached Schedule WFC, 7d You filed an Oregon Form 24, 7e If there is a kicker refund, you want to donate your kicker to the State School Fund

8 Federal adjusted gross income. Federal Form 1040, line 36; 1040A, line 21; 1040EZ, line 4; 1040NR, line 34; or TeleFile Tax Record, line I. See instructions. Round to the nearest dollar

ADDITIONS section: 9 Interest and dividends on state and local government bonds outside of Oregon, 10 Other additions, 11 Total additions, 12 Income after additions

SUBTRACTIONS section: 13 2004 federal tax liability, 14 Social Security included on federal Form 1040, 15 Oregon income tax refund included in federal income, 16 Interest from U.S. government, 17 Federal pension income, 18 Other subtractions, 19 Total subtractions, 20 Income after subtractions

DEDUCTIONS section: 21 Itemized deductions from Schedule A, 22 Special Oregon medical deduction, 23 Total Oregon itemized deductions, 24 State income tax claimed as an itemized deduction, 25 Net Oregon itemized deductions, 26 Standard deduction from page 28, 27 Total deductions, 28 Oregon taxable income

TAX section: 29 Tax, 30 Check if tax is from: Form FIA-40 or Worksheet FCG, 31 Interest on certain installment sales, 32 Total tax. Add lines 29 and 31 OR add lines 30 and 31

33 Total tax from front of form, line 32.....		33		.00
<b>CREDITS</b>	34 <b>Exemption credit.</b> Multiply your total exemptions on line 6e by \$151 .....	• 34		.00
	35 Earned income credit. See instructions, page 29.....	• 35		.00
	36 Retirement income credit. See instructions, page 30.....	• 36		.00
	37 Child and dependent care credit. See instructions, page 30.....	• 37		.00
	38 Credit for the elderly or the disabled. See instructions, page 31.....	• 38		.00
	39 Political contribution credit. See limits, page 31 .....	• 39		.00
	40 Credit for income taxes paid to another state. State: _____ . <b>Attach proof</b> •	• 40		.00
41 Other credits. Identify _____ •	• 41		.00	
42 Total credits. Add lines 34 through 41 .....	42		.00	
43 Net income tax. Line 33 minus line 42. If line 42 is more than line 33, fill in -0- .....	• 43		.00	

**ADD TOGETHER**

<b>PAYMENTS, PENALTY, AND INTEREST</b>	44 Oregon income tax withheld. <b>Attach Form(s) W-2 and 1099</b> .....	• 44		.00
	45 Estimated tax payments for 2004. <b>Include payments made with your extension</b> ....	• 45		.00
	46 <b>Working family child care credit</b> from WFC, line 19..... <b>CREDIT AMOUNT</b> →	• 46		.00
	<b>Number from WFC, line 5</b> • 46a <input type="text"/> <b>Amount from WFC, line 17</b> • 46b <input type="text"/>			.00
	47 Total payments. Add lines 44, 45, and 46 .....	47		.00
48 <b>Overpayment.</b> If line 43 is <b>less</b> than line 47, you overpaid. Line 47 minus line 43 .....	<b>OVERPAYMENT</b> → • 48		.00	
49 <b>Tax to pay.</b> If line 43 is <b>more</b> than line 47, you have tax to pay. Line 43 minus line 47 .....	<b>TAX TO PAY</b> → • 49		.00	
50 Penalty and interest for filing or paying late. See instructions, page 33.....	50		.00	
51 Interest on estimated tax underpayment. <b>Attach Form 10 and check box</b> → <input type="checkbox"/> .....	• 51		.00	
52 Total penalty and interest due. Add lines 50 and 51 .....	52		.00	
53 <b>Amount you owe.</b> Line 49 plus line 52 .....	<b>AMOUNT YOU OWE</b> → 53		.00	
54 <b>Refund.</b> Is line 48 more than line 52? If so, line 48 minus line 52 .....	<b>REFUND</b> → 54		.00	
55 <b>Estimated tax.</b> Fill in the part of line 54 you want applied to 2005 estimated tax ....	• 55		.00	
56 Oregon Nongame Wildlife ..... <input type="checkbox"/> \$1 ..... <input type="checkbox"/> \$5 ..... <input type="checkbox"/> \$10 ..... <input type="checkbox"/> Other \$ .....	• 56		.00	
57 Child Abuse Prevention ..... <input type="checkbox"/> \$1 ..... <input type="checkbox"/> \$5 ..... <input type="checkbox"/> \$10 ..... <input type="checkbox"/> Other \$ .....	• 57		.00	
58 Alzheimer's Disease Research ..... <input type="checkbox"/> \$1 ..... <input type="checkbox"/> \$5 ..... <input type="checkbox"/> \$10 ..... <input type="checkbox"/> Other \$ .....	• 58		.00	
59 Stop Domestic & Sexual Violence... <input type="checkbox"/> \$1 ..... <input type="checkbox"/> \$5 ..... <input type="checkbox"/> \$10 ..... <input type="checkbox"/> Other \$ .....	• 59		.00	
60 AIDS/HIV Education and Services .. <input type="checkbox"/> \$1 ..... <input type="checkbox"/> \$5 ..... <input type="checkbox"/> \$10 ..... <input type="checkbox"/> Other \$ .....	• 60		.00	
61 Other charity. <b>Enter code</b> • _____ <input type="checkbox"/> \$1 ..... <input type="checkbox"/> \$5 ..... <input type="checkbox"/> \$10 ..... <input type="checkbox"/> Other \$ .....	• 61		.00	
62 Total. Add lines 55 through 61. Total can't be more than your refund on line 54.....	62		.00	
63 <b>NET REFUND.</b> Line 54 minus line 62. This is your net refund.....	<b>NET REFUND</b> → 63		.00	

**These will reduce your refund**

**DIRECT DEPOSIT** 64 For direct deposit of your refund, see the instructions on page 34. • **Type of Account:**  Checking or  Savings

• Routing No.           • Account No.

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

I **authorize** the Department of Revenue to contact this preparer about the processing of this return.

Your signature <b>X</b>	Date	Signature of preparer other than taxpayer <b>X</b>	License No.
Spouse's signature (if filing jointly, BOTH must sign) <b>X</b>	Date	Address	Telephone No.

**Important: Attach a copy of your federal Form 1040, 1040A, 1040EZ, 1040NR, or TeleFile Tax Record.**

If you owe, make your check or money order payable to the: **Oregon Department of Revenue.**  
Write your daytime telephone number and **"2004 Form 40"** on your check or money order.  
**Attach your payment, along with the payment voucher** on page 11, to this return.

<p>Mail <b>TAX-TO-PAY</b> returns to</p> <p>Oregon Department of Revenue PO Box 14555 Salem OR 97309-0940</p>	<p>Mail <b>REFUND</b> returns and <b>NO-TAX-DUE</b> returns to</p> <p>REFUND PO Box 14700 Salem OR 97309-0930</p>
---	---

W

Form 40

OREGON Individual Income Tax Return FULL-YEAR RESIDENTS ONLY

2004

For office use only

Fiscal year ending table with columns 1, 2, 3

Personal information fields: Last name, First name and initial, Social Security No. (SSN), Date of birth, Spouse's last name if joint return, Spouse's first name and initial if joint return, Spouse's SSN, if joint return, Date of birth, Current mailing address, Telephone number, City, State, ZIP code, Country, and a checkbox for address change.

Filing Status section with options: 1 Single, 2 Married filing jointly, 3 Married filing separately, 4 Head of household, 5 Qualifying widow(er) with dependent child.

Exemptions section with fields for 6a Yourself, 6b Spouse, 6c All dependents, 6d Child(ren) with a disability, and Total 6e.

Checkboxes for 7a (Age/Blind), 7b (Extension), 7c (Schedule WFC), 7d (Oregon Form 24), and 7e (Kicker refund).

Line 8: Federal adjusted gross income. Federal Form 1040, line 36; 1040A, line 21; 1040EZ, line 4; 1040NR, line 34; or TeleFile Tax Record, line I. Round to the nearest dollar.

ADDITIONS section: 9 Interest and dividends on state and local government bonds outside of Oregon, 10 Other additions, 11 Total additions, 12 Income after additions.

SUBTRACTIONS section: 13 2004 federal tax liability, 14 Social Security included, 15 Oregon income tax refund, 16 Interest from U.S. government, 17 Federal pension income, 18 Other subtractions, 19 Total subtractions, 20 Income after subtractions.

DEDUCTIONS section: 21 Itemized deductions from Schedule A, 22 Special Oregon medical deduction, 23 Total Oregon itemized deductions, 24 State income tax claimed as an itemized deduction, 25 Net Oregon itemized deductions, 26 Standard deduction, 27 Total deductions, 28 Oregon taxable income.

TAX section: 29 Tax, 30 Check if tax is from Form FIA-40 or Worksheet FCG, 31 Interest on certain installment sales, 32 Total tax. OREGON TAX.

33 Total tax from front of form, line 32.....		33		.00
<b>CREDITS</b>	34 <b>Exemption credit.</b> Multiply your total exemptions on line 6e by \$151 .....	• 34		.00
	35 Earned income credit. See instructions, page 29.....	• 35		.00
	36 Retirement income credit. See instructions, page 30.....	• 36		.00
	37 Child and dependent care credit. See instructions, page 30.....	• 37		.00
	38 Credit for the elderly or the disabled. See instructions, page 31.....	• 38		.00
	39 Political contribution credit. See limits, page 31 .....	• 39		.00
40 Credit for income taxes paid to another state. State:_____ <b>Attach proof</b> •	• 40		.00	
41 Other credits. Identify _____ •	• 41		.00	
42 Total credits. Add lines 34 through 41 .....	• 42		.00	
43 Net income tax. Line 33 minus line 42. If line 42 is more than line 33, fill in -0- .....	• 43		.00	

**ADD TOGETHER**

<b>PAYMENTS, PENALTY, AND INTEREST</b>	44 Oregon income tax withheld. <b>Attach Form(s) W-2 and 1099</b> .....	• 44		.00
	45 Estimated tax payments for 2004. <b>Include payments made with your extension</b> ....	• 45		.00
	46 <b>Working family child care credit</b> from WFC, line 19..... <b>CREDIT AMOUNT</b> →	• 46		.00
	<b>Number from WFC, line 5</b> • 46a <input type="text"/> <b>Amount from WFC, line 17</b> • 46b <input type="text"/>	• 46b		.00
	47 Total payments. Add lines 44, 45, and 46 .....	• 47		.00
	48 <b>Overpayment.</b> If line 43 is <b>less</b> than line 47, you overpaid. Line 47 minus line 43 .....	• 48	<b>OVERPAYMENT</b> →	.00
49 <b>Tax to pay.</b> If line 43 is <b>more</b> than line 47, you have tax to pay. Line 43 minus line 47 .....	• 49	<b>TAX TO PAY</b> →	.00	
50 Penalty and interest for filing or paying late. See instructions, page 33.....	• 50		.00	
51 Interest on estimated tax underpayment. <b>Attach Form 10 and check box</b> → <input type="checkbox"/> .....	• 51		.00	
52 Total penalty and interest due. Add lines 50 and 51 .....	• 52		.00	
53 <b>Amount you owe.</b> Line 49 plus line 52 .....	• 53	<b>AMOUNT YOU OWE</b> →	.00	
54 <b>Refund.</b> Is line 48 more than line 52? If so, line 48 minus line 52 .....	• 54	<b>REFUND</b> →	.00	
55 <b>Estimated tax.</b> Fill in the part of line 54 you want applied to 2005 estimated tax ....	• 55		.00	
56 Oregon Nongame Wildlife .....	• 56	<input type="checkbox"/> \$1 ..... <input type="checkbox"/> \$5..... <input type="checkbox"/> \$10..... <input type="checkbox"/> Other \$	.00	
57 Child Abuse Prevention.....	• 57	<input type="checkbox"/> \$1 ..... <input type="checkbox"/> \$5..... <input type="checkbox"/> \$10..... <input type="checkbox"/> Other \$	.00	
58 Alzheimer's Disease Research .....	• 58	<input type="checkbox"/> \$1 ..... <input type="checkbox"/> \$5..... <input type="checkbox"/> \$10..... <input type="checkbox"/> Other \$	.00	
59 Stop Domestic & Sexual Violence...	• 59	<input type="checkbox"/> \$1 ..... <input type="checkbox"/> \$5..... <input type="checkbox"/> \$10..... <input type="checkbox"/> Other \$	.00	
60 AIDS/HIV Education and Services ..	• 60	<input type="checkbox"/> \$1 ..... <input type="checkbox"/> \$5..... <input type="checkbox"/> \$10..... <input type="checkbox"/> Other \$	.00	
61 Other charity. <b>Enter code</b> • _____ .....	• 61	<input type="checkbox"/> \$1 ..... <input type="checkbox"/> \$5..... <input type="checkbox"/> \$10..... <input type="checkbox"/> Other \$	.00	
62 Total. Add lines 55 through 61. Total can't be more than your refund on line 54.....	• 62		.00	
63 <b>NET REFUND.</b> Line 54 minus line 62. This is your net refund.....	• 63	<b>NET REFUND</b> →	.00	

**These will reduce your refund**

**DIRECT DEPOSIT** 64 For direct deposit of your refund, see the instructions on page 34. **Type of Account:**  Checking or  Savings

• Routing No.            • Account No.

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

I **authorize** the Department of Revenue to contact this preparer about the processing of this return.

Your signature <b>X</b>	Date	Signature of preparer other than taxpayer <b>X</b>	License No.
Spouse's signature (if filing jointly, BOTH must sign) <b>X</b>	Date	Address	Telephone No.

**Important: Attach a copy of your federal Form 1040, 1040A, 1040EZ, 1040NR, or TeleFile Tax Record.**

If you owe, make your check or money order payable to the: **Oregon Department of Revenue.**  
Write your daytime telephone number and "**2004 Form 40**" on your check or money order.  
**Attach your payment, along with the payment voucher** on page 11, to this return.

<p>Mail <b>TAX-TO-PAY</b> returns to</p> <p>Oregon Department of Revenue PO Box 14555 Salem OR 97309-0940</p>	<p>Mail <b>REFUND</b> returns and <b>NO-TAX-DUE</b> returns to</p> <p>REFUND PO Box 14700 Salem OR 97309-0930</p>
---	---



# 2004 Tax Tables for Forms 40S & 40

**S** Use column S if you are:

- Single
- Married filing separately

**J** Use column J if you are:

- Married filing jointly
- Head of household
- Widow(er) with dependent child

If income from Form 40S, line 12; or Form 40, line 28 is:		And you use column:		If income from Form 40S, line 12; or Form 40, line 28 is:		And you use column:		If income from Form 40S, line 12; or Form 40, line 28 is:		And you use column:		If income from Form 40S, line 12; or Form 40, line 28 is:		And you use column:	
At least:	But less than:	<b>S</b>	<b>J</b>	At least:	But less than:	<b>S</b>	<b>J</b>	At least:	But less than:	<b>S</b>	<b>J</b>	At least:	But less than:	<b>S</b>	<b>J</b>
		Your tax is:				Your tax is:				Your tax is:				Your tax is:	
<b>\$ 0</b>				<b>\$ 4,000</b>				<b>\$ 9,000</b>				<b>\$ 14,000</b>			
				4,000 – 4,100	232	203		9,000 – 9,100	633	530		14,000 – 14,100	1,083	901	
				4,100 – 4,200	239	208		9,100 – 9,200	642	537		14,100 – 14,200	1,092	910	
				4,200 – 4,300	246	213		9,200 – 9,300	651	544		14,200 – 14,300	1,101	919	
				4,300 – 4,400	253	218		9,300 – 9,400	660	551		14,300 – 14,400	1,110	928	
				4,400 – 4,500	260	223		9,400 – 9,500	669	558		14,400 – 14,500	1,119	937	
				4,500 – 4,600	267	228		9,500 – 9,600	678	565		14,500 – 14,600	1,128	946	
				4,600 – 4,700	274	233		9,600 – 9,700	687	572		14,600 – 14,700	1,137	955	
				4,700 – 4,800	281	238		9,700 – 9,800	696	579		14,700 – 14,800	1,146	964	
				4,800 – 4,900	288	243		9,800 – 9,900	705	586		14,800 – 14,900	1,155	973	
0 – 20	20 – 50	0	0	4,900 – 5,000	295	248		9,900 – 10,000	714	593		14,900 – 15,000	1,164	982	
		2	2												
<b>\$ 50</b>				<b>\$ 5,000</b>				<b>\$ 10,000</b>				<b>\$ 15,000</b>			
50 – 100	100 – 200	4	4	5,000 – 5,100	302	253		10,000 – 10,100	723	600		15,000 – 15,100	1,173	991	
		8	8	5,100 – 5,200	309	258		10,100 – 10,200	732	607		15,100 – 15,200	1,182	1,000	
		13	13	5,200 – 5,300	316	264		10,200 – 10,300	741	614		15,200 – 15,300	1,191	1,009	
		18	18	5,300 – 5,400	323	271		10,300 – 10,400	750	621		15,300 – 15,400	1,200	1,018	
		23	23	5,400 – 5,500	330	278		10,400 – 10,500	759	628		15,400 – 15,500	1,209	1,027	
		28	28	5,500 – 5,600	337	285		10,500 – 10,600	768	635		15,500 – 15,600	1,218	1,036	
		33	33	5,600 – 5,700	344	292		10,600 – 10,700	777	642		15,600 – 15,700	1,227	1,045	
		38	38	5,700 – 5,800	351	299		10,700 – 10,800	786	649		15,700 – 15,800	1,236	1,054	
		43	43	5,800 – 5,900	358	306		10,800 – 10,900	795	656		15,800 – 15,900	1,245	1,063	
		48	48	5,900 – 6,000	365	313		10,900 – 11,000	804	663		15,900 – 16,000	1,254	1,072	
<b>\$ 1,000</b>				<b>\$ 6,000</b>				<b>\$ 11,000</b>				<b>\$ 16,000</b>			
1,000 – 1,100	1,100 – 1,200	53	53	6,000 – 6,100	372	320		11,000 – 11,100	813	670		16,000 – 16,100	1,263	1,081	
		58	58	6,100 – 6,200	379	327		11,100 – 11,200	822	677		16,100 – 16,200	1,272	1,090	
		63	63	6,200 – 6,300	386	334		11,200 – 11,300	831	684		16,200 – 16,300	1,281	1,099	
		68	68	6,300 – 6,400	393	341		11,300 – 11,400	840	691		16,300 – 16,400	1,290	1,108	
		73	73	6,400 – 6,500	400	348		11,400 – 11,500	849	698		16,400 – 16,500	1,299	1,117	
		78	78	6,500 – 6,600	408	355		11,500 – 11,600	858	705		16,500 – 16,600	1,308	1,126	
		83	83	6,600 – 6,700	417	362		11,600 – 11,700	867	712		16,600 – 16,700	1,317	1,135	
		88	88	6,700 – 6,800	426	369		11,700 – 11,800	876	719		16,700 – 16,800	1,326	1,144	
		93	93	6,800 – 6,900	435	376		11,800 – 11,900	885	726		16,800 – 16,900	1,335	1,153	
		98	98	6,900 – 7,000	444	383		11,900 – 12,000	894	733		16,900 – 17,000	1,344	1,162	
<b>\$ 2,000</b>				<b>\$ 7,000</b>				<b>\$ 12,000</b>				<b>\$ 17,000</b>			
2,000 – 2,100	2,100 – 2,200	103	103	7,000 – 7,100	453	390		12,000 – 12,100	903	740		17,000 – 17,100	1,353	1,171	
		108	108	7,100 – 7,200	462	397		12,100 – 12,200	912	747		17,100 – 17,200	1,362	1,180	
		113	113	7,200 – 7,300	471	404		12,200 – 12,300	921	754		17,200 – 17,300	1,371	1,189	
		118	118	7,300 – 7,400	480	411		12,300 – 12,400	930	761		17,300 – 17,400	1,380	1,198	
		123	123	7,400 – 7,500	489	418		12,400 – 12,500	939	768		17,400 – 17,500	1,389	1,207	
		128	128	7,500 – 7,600	498	425		12,500 – 12,600	948	775		17,500 – 17,600	1,398	1,216	
		134	133	7,600 – 7,700	507	432		12,600 – 12,700	957	782		17,600 – 17,700	1,407	1,225	
		141	138	7,700 – 7,800	516	439		12,700 – 12,800	966	789		17,700 – 17,800	1,416	1,234	
		148	143	7,800 – 7,900	525	446		12,800 – 12,900	975	796		17,800 – 17,900	1,425	1,243	
		155	148	7,900 – 8,000	534	453		12,900 – 13,000	984	803		17,900 – 18,000	1,434	1,252	
<b>\$ 3,000</b>				<b>\$ 8,000</b>				<b>\$ 13,000</b>				<b>\$ 18,000</b>			
3,000 – 3,100	3,100 – 3,200	162	153	8,000 – 8,100	543	460		13,000 – 13,100	993	811		18,000 – 18,100	1,443	1,261	
		169	158	8,100 – 8,200	552	467		13,100 – 13,200	1,002	820		18,100 – 18,200	1,452	1,270	
		176	163	8,200 – 8,300	561	474		13,200 – 13,300	1,011	829		18,200 – 18,300	1,461	1,279	
		183	168	8,300 – 8,400	570	481		13,300 – 13,400	1,020	838		18,300 – 18,400	1,470	1,288	
		190	173	8,400 – 8,500	579	488		13,400 – 13,500	1,029	847		18,400 – 18,500	1,479	1,297	
		197	178	8,500 – 8,600	588	495		13,500 – 13,600	1,038	856		18,500 – 18,600	1,488	1,306	
		204	183	8,600 – 8,700	597	502		13,600 – 13,700	1,047	865		18,600 – 18,700	1,497	1,315	
		211	188	8,700 – 8,800	606	509		13,700 – 13,800	1,056	874		18,700 – 18,800	1,506	1,324	
		218	193	8,800 – 8,900	615	516		13,800 – 13,900	1,065	883		18,800 – 18,900	1,515	1,333	
		225	198	8,900 – 9,000	624	523		13,900 – 14,000	1,074	892		18,900 – 19,000	1,524	1,342	

# 2004 Tax Tables for Forms 40S & 40

**S** Use column S if you are:

- Single
- Married filing separately

**J** Use column J if you are:

- Married filing jointly
- Head of household
- Widow(er) with dependent child

If income from Form 40S, line 12; or Form 40, line 28 is:		And you use column:		If income from Form 40S, line 12; or Form 40, line 28 is:		And you use column:		If income from Form 40S, line 12; or Form 40, line 28 is:		And you use column:		If income from Form 40S, line 12; or Form 40, line 28 is:		And you use column:									
At least:	But less than:	<b>S</b>	<b>J</b>	At least:	But less than:	<b>S</b>	<b>J</b>	At least:	But less than:	<b>S</b>	<b>J</b>	At least:	But less than:	<b>S</b>	<b>J</b>								
		Your tax is:				Your tax is:				Your tax is:				Your tax is:									
<b>\$ 19,000</b>				<b>\$ 24,000</b>				<b>\$ 29,000</b>				<b>\$ 34,000</b>											
19,000 – 19,100	1,533	1,351	24,000 – 24,100	1,983	1,801	29,000 – 29,100	2,433	2,251	34,000 – 34,100	2,883	2,701	19,100 – 19,200	1,542	1,360	24,100 – 24,200	1,992	1,810	29,100 – 29,200	2,442	2,260	34,100 – 34,200	2,892	2,710
19,200 – 19,300	1,551	1,369	24,200 – 24,300	2,001	1,819	29,200 – 29,300	2,451	2,269	34,200 – 34,300	2,901	2,719	19,300 – 19,400	1,560	1,378	24,300 – 24,400	2,010	1,828	29,300 – 29,400	2,460	2,278	34,300 – 34,400	2,910	2,728
19,400 – 19,500	1,569	1,387	24,400 – 24,500	2,019	1,837	29,400 – 29,500	2,469	2,287	34,400 – 34,500	2,919	2,737	19,500 – 19,600	1,578	1,396	24,500 – 24,600	2,028	1,846	29,500 – 29,600	2,478	2,296	34,500 – 34,600	2,928	2,746
19,600 – 19,700	1,587	1,405	24,600 – 24,700	2,037	1,855	29,600 – 29,700	2,487	2,305	34,600 – 34,700	2,937	2,755	19,700 – 19,800	1,596	1,414	24,700 – 24,800	2,046	1,864	29,700 – 29,800	2,496	2,314	34,700 – 34,800	2,946	2,764
19,800 – 19,900	1,605	1,423	24,800 – 24,900	2,055	1,873	29,800 – 29,900	2,505	2,323	34,800 – 34,900	2,955	2,773	19,900 – 20,000	1,614	1,432	24,900 – 25,000	2,064	1,882	29,900 – 30,000	2,514	2,332	34,900 – 35,000	2,964	2,782
<b>\$ 20,000</b>				<b>\$ 25,000</b>				<b>\$ 30,000</b>				<b>\$ 35,000</b>											
20,000 – 20,100	1,623	1,441	25,000 – 25,100	2,073	1,891	30,000 – 30,100	2,523	2,341	35,000 – 35,100	2,973	2,791	20,100 – 20,200	1,632	1,450	25,100 – 25,200	2,082	1,900	30,100 – 30,200	2,532	2,350	35,100 – 35,200	2,982	2,800
20,200 – 20,300	1,641	1,459	25,200 – 25,300	2,091	1,909	30,200 – 30,300	2,541	2,359	35,200 – 35,300	2,991	2,809	20,300 – 20,400	1,650	1,468	25,300 – 25,400	2,100	1,918	30,300 – 30,400	2,550	2,368	35,300 – 35,400	3,000	2,818
20,400 – 20,500	1,659	1,477	25,400 – 25,500	2,109	1,927	30,400 – 30,500	2,559	2,377	35,400 – 35,500	3,009	2,827	20,500 – 20,600	1,668	1,486	25,500 – 25,600	2,118	1,936	30,500 – 30,600	2,568	2,386	35,500 – 35,600	3,018	2,836
20,600 – 20,700	1,677	1,495	25,600 – 25,700	2,127	1,945	30,600 – 30,700	2,577	2,395	35,600 – 35,700	3,027	2,845	20,700 – 20,800	1,686	1,504	25,700 – 25,800	2,136	1,954	30,700 – 30,800	2,586	2,404	35,700 – 35,800	3,036	2,854
20,800 – 20,900	1,695	1,513	25,800 – 25,900	2,145	1,963	30,800 – 30,900	2,595	2,413	35,800 – 35,900	3,045	2,863	20,900 – 21,000	1,704	1,522	25,900 – 26,000	2,154	1,972	30,900 – 31,000	2,604	2,422	35,900 – 36,000	3,054	2,872
<b>\$ 21,000</b>				<b>\$ 26,000</b>				<b>\$ 31,000</b>				<b>\$ 36,000</b>											
21,000 – 21,100	1,713	1,531	26,000 – 26,100	2,163	1,981	31,000 – 31,100	2,613	2,431	36,000 – 36,100	3,063	2,881	21,100 – 21,200	1,722	1,540	26,100 – 26,200	2,172	1,990	31,100 – 31,200	2,622	2,440	36,100 – 36,200	3,072	2,890
21,200 – 21,300	1,731	1,549	26,200 – 26,300	2,181	1,999	31,200 – 31,300	2,631	2,449	36,200 – 36,300	3,081	2,899	21,300 – 21,400	1,740	1,558	26,300 – 26,400	2,190	2,008	31,300 – 31,400	2,640	2,458	36,300 – 36,400	3,090	2,908
21,400 – 21,500	1,749	1,567	26,400 – 26,500	2,199	2,017	31,400 – 31,500	2,649	2,467	36,400 – 36,500	3,099	2,917	21,500 – 21,600	1,758	1,576	26,500 – 26,600	2,208	2,026	31,500 – 31,600	2,658	2,476	36,500 – 36,600	3,108	2,926
21,600 – 21,700	1,767	1,585	26,600 – 26,700	2,217	2,035	31,600 – 31,700	2,667	2,485	36,600 – 36,700	3,117	2,935	21,700 – 21,800	1,776	1,594	26,700 – 26,800	2,226	2,044	31,700 – 31,800	2,676	2,494	36,700 – 36,800	3,126	2,944
21,800 – 21,900	1,785	1,603	26,800 – 26,900	2,235	2,053	31,800 – 31,900	2,685	2,503	36,800 – 36,900	3,135	2,953	21,900 – 22,000	1,794	1,612	26,900 – 27,000	2,244	2,062	31,900 – 32,000	2,694	2,512	36,900 – 37,000	3,144	2,962
<b>\$ 22,000</b>				<b>\$ 27,000</b>				<b>\$ 32,000</b>				<b>\$ 37,000</b>											
22,000 – 22,100	1,803	1,621	27,000 – 27,100	2,253	2,071	32,000 – 32,100	2,703	2,521	37,000 – 37,100	3,153	2,971	22,100 – 22,200	1,812	1,630	27,100 – 27,200	2,262	2,080	32,100 – 32,200	2,712	2,530	37,100 – 37,200	3,162	2,980
22,200 – 22,300	1,821	1,639	27,200 – 27,300	2,271	2,089	32,200 – 32,300	2,721	2,539	37,200 – 37,300	3,171	2,989	22,300 – 22,400	1,830	1,648	27,300 – 27,400	2,280	2,098	32,300 – 32,400	2,730	2,548	37,300 – 37,400	3,180	2,998
22,400 – 22,500	1,839	1,657	27,400 – 27,500	2,289	2,107	32,400 – 32,500	2,739	2,557	37,400 – 37,500	3,189	3,007	22,500 – 22,600	1,848	1,666	27,500 – 27,600	2,298	2,116	32,500 – 32,600	2,748	2,566	37,500 – 37,600	3,198	3,016
22,600 – 22,700	1,857	1,675	27,600 – 27,700	2,307	2,125	32,600 – 32,700	2,757	2,575	37,600 – 37,700	3,207	3,025	22,700 – 22,800	1,866	1,684	27,700 – 27,800	2,316	2,134	32,700 – 32,800	2,766	2,584	37,700 – 37,800	3,216	3,034
22,800 – 22,900	1,875	1,693	27,800 – 27,900	2,325	2,143	32,800 – 32,900	2,775	2,593	37,800 – 37,900	3,225	3,043	22,900 – 23,000	1,884	1,702	27,900 – 28,000	2,334	2,152	32,900 – 33,000	2,784	2,602	37,900 – 38,000	3,234	3,052
<b>\$ 23,000</b>				<b>\$ 28,000</b>				<b>\$ 33,000</b>				<b>\$ 38,000</b>											
23,000 – 23,100	1,893	1,711	28,000 – 28,100	2,343	2,161	33,000 – 33,100	2,793	2,611	38,000 – 38,100	3,243	3,061	23,100 – 23,200	1,902	1,720	28,100 – 28,200	2,352	2,170	33,100 – 33,200	2,802	2,620	38,100 – 38,200	3,252	3,070
23,200 – 23,300	1,911	1,729	28,200 – 28,300	2,361	2,179	33,200 – 33,300	2,811	2,629	38,200 – 38,300	3,261	3,079	23,300 – 23,400	1,920	1,738	28,300 – 28,400	2,370	2,188	33,300 – 33,400	2,820	2,638	38,300 – 38,400	3,270	3,088
23,400 – 23,500	1,929	1,747	28,400 – 28,500	2,379	2,197	33,400 – 33,500	2,829	2,647	38,400 – 38,500	3,279	3,097	23,500 – 23,600	1,938	1,756	28,500 – 28,600	2,388	2,206	33,500 – 33,600	2,838	2,656	38,500 – 38,600	3,288	3,106
23,600 – 23,700	1,947	1,765	28,600 – 28,700	2,397	2,215	33,600 – 33,700	2,847	2,665	38,600 – 38,700	3,297	3,115	23,700 – 23,800	1,956	1,774	28,700 – 28,800	2,406	2,224	33,700 – 33,800	2,856	2,674	38,700 – 38,800	3,306	3,124
23,800 – 23,900	1,965	1,783	28,800 – 28,900	2,415	2,233	33,800 – 33,900	2,865	2,683	38,800 – 38,900	3,315	3,133	23,900 – 24,000	1,974	1,792	28,900 – 29,000	2,424	2,242	33,900 – 34,000	2,874	2,692	38,900 – 39,000	3,324	3,142

# 2004 Tax Tables for Forms 40S & 40

**S** Use column S if you are:

- Single
- Married filing separately

**J** Use column J if you are:

- Married filing jointly
- Head of household
- Widow(er) with dependent child

If income from Form 40S, line 12; or Form 40, line 28 is:		And you use column:		If income from Form 40S, line 12; or Form 40, line 28 is:		And you use column:		If income from Form 40S, line 12; or Form 40, line 28 is:		And you use column:		If income from Form 40S, line 12; or Form 40, line 28 is:		And you use column:											
At least:	But less than:	<b>S</b>	<b>J</b>	At least:	But less than:	<b>S</b>	<b>J</b>	At least:	But less than:	<b>S</b>	<b>J</b>	At least:	But less than:	<b>S</b>	<b>J</b>										
		Your tax is:				Your tax is:				Your tax is:				Your tax is:											
<b>\$ 39,000</b>				<b>\$ 42,000</b>				<b>\$ 45,000</b>				<b>\$ 48,000</b>													
39,000 – 39,100	3,333	3,151	42,000 – 42,100	3,603	3,421	45,000 – 45,100	3,873	3,691	48,000 – 48,100	4,143	3,961	39,100 – 39,200	3,342	3,160	42,100 – 42,200	3,612	3,430	45,100 – 45,200	3,882	3,700	48,100 – 48,200	4,152	3,970		
39,200 – 39,300	3,351	3,169	42,200 – 42,300	3,621	3,439	45,200 – 45,300	3,891	3,709	48,200 – 48,300	4,161	3,979	39,300 – 39,400	3,360	3,178	42,300 – 42,400	3,630	3,448	45,300 – 45,400	3,900	3,718	48,300 – 48,400	4,170	3,988		
39,400 – 39,500	3,369	3,187	42,400 – 42,500	3,639	3,457	45,400 – 45,500	3,909	3,727	48,400 – 48,500	4,179	3,997	39,500 – 39,600	3,378	3,196	42,500 – 42,600	3,648	3,466	45,500 – 45,600	3,918	3,736	48,500 – 48,600	4,188	4,006		
39,600 – 39,700	3,387	3,205	42,600 – 42,700	3,657	3,475	45,600 – 45,700	3,927	3,745	48,600 – 48,700	4,197	4,015	39,700 – 39,800	3,396	3,214	42,700 – 42,800	3,666	3,484	45,700 – 45,800	3,936	3,754	48,700 – 48,800	4,206	4,024		
39,800 – 39,900	3,405	3,223	42,800 – 42,900	3,675	3,493	45,800 – 45,900	3,945	3,763	48,800 – 48,900	4,215	4,033	39,900 – 40,000	3,414	3,232	42,900 – 43,000	3,684	3,502	45,900 – 46,000	3,954	3,772	48,900 – 49,000	4,224	4,042		
<b>\$ 40,000</b>				<b>\$ 43,000</b>				<b>\$ 46,000</b>				<b>\$ 49,000</b>													
40,000 – 40,100	3,423	3,241	43,000 – 43,100	3,693	3,511	46,000 – 46,100	3,963	3,781	49,000 – 49,100	4,233	4,051	40,100 – 40,200	3,432	3,250	43,100 – 43,200	3,702	3,520	46,100 – 46,200	3,972	3,790	49,100 – 49,200	4,242	4,060		
40,200 – 40,300	3,441	3,259	43,200 – 43,300	3,711	3,529	46,200 – 46,300	3,981	3,799	49,200 – 49,300	4,251	4,069	40,300 – 40,400	3,450	3,268	43,300 – 43,400	3,720	3,538	46,300 – 46,400	3,990	3,808	49,300 – 49,400	4,260	4,078		
40,400 – 40,500	3,459	3,277	43,400 – 43,500	3,729	3,547	46,400 – 46,500	3,999	3,817	49,400 – 49,500	4,269	4,087	40,500 – 40,600	3,468	3,286	43,500 – 43,600	3,738	3,556	46,500 – 46,600	4,008	3,826	49,500 – 49,600	4,278	4,096		
40,600 – 40,700	3,477	3,295	43,600 – 43,700	3,747	3,565	46,600 – 46,700	4,017	3,835	49,600 – 49,700	4,287	4,105	40,700 – 40,800	3,486	3,304	43,700 – 43,800	3,756	3,574	46,700 – 46,800	4,026	3,844	49,700 – 49,800	4,296	4,114		
40,800 – 40,900	3,495	3,313	43,800 – 43,900	3,765	3,583	46,800 – 46,900	4,035	3,853	49,800 – 49,900	4,305	4,123	40,900 – 41,000	3,504	3,322	43,900 – 44,000	3,774	3,592	46,900 – 47,000	4,044	3,862	49,900 – 50,001	4,314	4,132		
<b>\$ 41,000</b>				<b>\$ 44,000</b>				<b>\$ 47,000</b>																	
41,000 – 41,100	3,513	3,331	44,000 – 44,100	3,783	3,601	47,000 – 47,100	4,053	3,871					41,100 – 41,200	3,522	3,340	44,100 – 44,200	3,792	3,610	47,100 – 47,200	4,062	3,880				
41,200 – 41,300	3,531	3,349	44,200 – 44,300	3,801	3,619	47,200 – 47,300	4,071	3,889					41,300 – 41,400	3,540	3,358	44,300 – 44,400	3,810	3,628	47,300 – 47,400	4,080	3,898				
41,400 – 41,500	3,549	3,367	44,400 – 44,500	3,819	3,637	47,400 – 47,500	4,089	3,907					41,500 – 41,600	3,558	3,376	44,500 – 44,600	3,828	3,646	47,500 – 47,600	4,098	3,916				
41,600 – 41,700	3,567	3,385	44,600 – 44,700	3,837	3,655	47,600 – 47,700	4,107	3,925					41,700 – 41,800	3,576	3,394	44,700 – 44,800	3,846	3,664	47,700 – 47,800	4,116	3,934				
41,800 – 41,900	3,585	3,403	44,800 – 44,900	3,855	3,673	47,800 – 47,900	4,125	3,943					41,900 – 42,000	3,594	3,412	44,900 – 45,000	3,864	3,682	47,900 – 48,000	4,134	3,952				

## 2004 Tax Rate Charts

### **S** Chart S:

For persons filing  
Single or Married filing separately

**If your taxable income is:** **Your tax is:**  
Over \$50,000 \$4,318 plus 9% of excess over \$50,000

### **J** Chart J:

For persons filing  
Jointly, Head of household, or Qualifying  
widow(er) with dependent child

**If your taxable income is:** **Your tax is:**  
Over \$50,000 \$4,136 plus 9% of excess over \$50,000

# Form 40 line instructions

The following instructions are for lines not fully explained on the form. See page 7 for general Form 40 instructions.

**Do not fill in cents.** You must round off cents to the nearest dollar. For example, \$12.49 becomes \$12 and \$233.50 becomes \$234.

**8 Federal adjusted gross income.** Enter your federal adjusted gross income from Form 1040, line 36; Form 1040A, line 21; Form 1040EZ, line 4; Form 1040NR, line 34; or TeleFile Tax Record, line I. You must attach a copy (front and back) of your federal return to your Oregon Form 40. This helps us verify your income and speeds the processing of your return.

## Additions

Generally, additions are items the federal government does not tax but Oregon does. Additions increase the income taxed by Oregon.

**9 Interest and dividends on state and local government bonds outside of Oregon.** You must add to Oregon income any interest and dividends you received from state and local governments **outside of Oregon**. You don't pay federal tax on this interest, but you do pay Oregon tax.

**Example:** Include interest from state of Washington bonds or from San Francisco city bonds. Do not include interest from Oregon government bonds or interest from U.S. territories or possessions (such as Guam, Puerto Rico, and the Virgin Islands).

**10 Other additions.** You may need to report one or more other additions explained below. Please identify the addition(s) you are reporting in the space on line 10 using the numeric code shown in brackets. For example, if you are reporting a \$200 addition for claim of right, enter "103-\$200" in the space provided. If you have more than one addition, show the amount and type of each on the form. Fill in the total amount of "other additions" on line 10.

- **Federal deduction for certain business expenses of reservists [code 102].** Did you deduct your military reserve travel expenses on line 24 of your federal Form 1040? If so, you will have an Oregon addition equal to your federal deduction amount. You must claim your military reserve travel expenses on a Schedule A for Oregon only. Keep the Oregon only Schedule A with your tax records; do not attach it to your return.
- **Federal deduction for long-term care insurance premiums [code 114].** Will you claim an Oregon long-

term care insurance credit this year? Did you claim a federal deduction for the premiums? If so, you must add to Oregon income the amount of premiums that resulted in a tax benefit on your federal return. Visit our Web site to download the information circular, *Long-Term Care Insurance Premiums Tax Credit*. Or, contact us to order it. See page 40.

- **Federal election on interest and dividends of a minor child [code 107].** Did you report interest or dividends of your minor child on your federal return? If so, you must add to Oregon income the amount that is subject to the special federal tax. Fill in the smaller of line 7 or 8 from federal Form 8814. Add to that any interest or dividends your child received from state and local governments outside of Oregon.
- **Federal income tax refunds [code 109].** Did you get a federal tax refund in 2004 because you filed an amended federal return for a prior year or because you were audited? If so, you must add the amount of the refund for which you received an Oregon tax benefit in a prior year. You received an Oregon tax benefit if the amount of the refund was claimed as part of your federal tax subtraction on your Oregon return for the prior year.
- **Gambling losses claimed as an itemized deduction [code 112].** Did you claim gambling losses as an itemized deduction on your federal Schedule A? If so, you must add the gambling losses claimed as an itemized deduction that are more than the gambling winnings taxed by Oregon. For more information, see Oregon Lottery on page 27. Contact us for more information. See page 40.
- **Lump-sum payment from a qualified retirement plan [code 115].** Did you complete federal Form 4972 to figure the tax on a qualified lump-sum distribution using the 20 percent capital gain election and/or the 10-year tax option? If so, part or all of your lump-sum distribution will not be included in your federal adjusted gross income (AGI). The taxable amount of your distribution (federal Form 1099-R, box 2a) that is not included in your federal AGI is taxable to Oregon. Fill in the excluded amount on line 10 of your Oregon Form 40. Attach a copy of federal Form 1099-R to your Oregon return along with your Form(s) W-2 and other Form(s) 1099. Contact us for more information. See page 40.
- The following additions apply to only a few people and are not explained in this booklet. For taxpayer assistance, see page 40.
  - Child Care Fund contributions [code 123].
  - Claim of right [code 103].
  - Depletion in excess of property basis [code 104].



- Difference in depreciation for Oregon [code 101].
- Disposition of inherited Oregon farmland or forestland [code 106].
- Fiduciary adjustments from Oregon estates and simple or complex trusts [code 100].
- Gain or loss on the sale of depreciable property with an Oregon basis that is different from the federal basis [code 111].
- Individual Development Account [code 113].
- Military Family Tax Relief Act provisions [code 102].
- Non-Oregon source net operating loss [code 116].
- Non-qualified withdrawal from an Oregon 529 College Savings Network [code 117].
- Oregon Cultural Trust [code 124].
- Passive activity losses [code 120].
- Unused business credit [code 122].

## Subtractions

Generally, subtractions are items the federal government taxes but Oregon does not. Subtractions reduce the income taxed by Oregon.

**13 2004 federal tax liability.** Carefully follow the instructions below. Don't confuse your **federal tax liability** on your federal return with the **federal tax withheld** on your Form(s) W-2. They are not the same.

You may deduct your total federal income tax liability, after credits, up to \$4,000. Don't fill in less than -0- or more than \$4,000 (\$2,000 if married filing separately).

1. Enter your federal tax liability from Form 1040EZ, line 10; Form 1040A, line 36; Form 1040, line 56; Form 1040NR, line 51; or TeleFile Tax Record, line K, box 2. 1. \_\_\_\_\_
2. Enter your tax on qualified retirement plans, Form 1040, line 59; or Form 1040NR, line 54, and any recapture taxes you included on Form 1040, line 62. 2. \_\_\_\_\_
3. Add lines 1 and 2. 3. \_\_\_\_\_
4. Enter \$4,000 (\$2,000 if married filing separately). 4. \_\_\_\_\_
5. Enter the smaller of line 3 or line 4 here and on Form 40, line 13. 5. \_\_\_\_\_

**Caution:** Don't include any of the following on line 2 above:

- Self-employment tax.
- Social Security and Medicare tax on tips.
- Advance earned income credit payments.
- Household employment taxes.

Did you pay additional federal tax in 2004 because you were audited or you filed an amended return? If so, read line 18 instructions for federal tax from a prior year on page 26.

The total of your federal tax subtraction (line 13), your federal tax from a prior year (line 18), and your foreign tax subtraction (line 18) cannot exceed \$4,000 (\$2,000 if married filing separately). The foreign tax portion of your federal tax subtraction cannot be more than \$3,000 (\$1,500 if married filing separately).

**14 Social Security and Tier 1 Railroad Retirement Board benefits income.** Write in the amount, if any, from federal Form 1040, line 20b; or Form 1040A, line 14b. If you have tier 2, windfall/vested dual, or supplemental Railroad Retirement Board benefits, contact us for more information. See page 40.

**15 Oregon income tax refund included in federal income.** Fill in your Oregon state income tax refund from your federal Form 1040, line 10. **Do not include other states' refunds or any local or county tax refunds.**

**16 Interest and dividends from U.S. government.** Fill in interest and dividends from the U.S. government that you included on your federal return. Include U.S. government interest and dividends you received through partnerships or grantor trusts. **Do not include interest on federal tax refunds in the subtraction.**

### Examples:

- You may subtract interest from U.S. Series EE or HH bonds and Treasury bills or notes.
- You may subtract interest and dividends paid to you by organizations that invest in U.S. government securities. Check the information on your Form 1099. The payer may have given the percentage of interest and dividends from U.S. government securities. For more information, visit our Web site to download the information circular, *Interest and Dividends on U.S. Bonds and Notes*. Or, contact us to order it. See page 40.
- If you reported interest or dividends of your minor child on your federal return, you may subtract any U.S. government interest included.
- You must reduce U.S. government interest and dividends by any interest expense relating to U.S. government obligations you deducted on your federal Schedule A.

**Note:** When you sell or dispose of a U.S. government obligation, you must include any gain or loss in Oregon income.

**17 Federal pension income.** You may be able to subtract some or all of your taxable federal pension included in 2004 federal income. This includes benefits paid to the retiree or to the beneficiary. The subtraction amount is based on the number of months of federal service before and after October 1, 1991:

- **If all of your months of federal service were before October 1, 1991**, subtract 100 percent of the taxable amount of federal pension income you reported on your federal return.
- **If you have no months of service before October 1, 1991**, you cannot subtract any federal pension.
- **If your service was both before and after October 1, 1991**, you will subtract a percentage of the taxable federal pension income you reported on your federal return. To determine your percentage, divide your months of service before October 1, 1991, by your total months of service. Once you have determined the percentage, it will remain the same from year to year. Write it in the space provided on line 17.

Use the following formula to determine your subtraction amount:

$$\frac{\text{Months of service before 10/1/91}}{\text{Total months of service}} \times \frac{\text{Federal pension amount included in federal income}}{\text{Federal pension amount included in federal income}} = \text{Oregon subtraction}$$

**Example:** Ann worked for the U.S. Forest Service from May 27, 1971, until January 7, 2004. She worked a total of 391 months, of which 244 months were worked before October 1, 1991. In 2004, she received taxable federal pension income of \$35,000. Using the formula above, her allowable subtraction is:

$$\frac{244}{391} \times \$35,000 = \$21,840$$

She can subtract 62.4 percent (244 ÷ 391), or \$21,840 (\$35,000 × .624), of her taxable federal pension. She will continue to subtract 62.4 percent of her taxable federal pension income from Oregon income in future years.

**18 Other subtractions.** You may qualify for one or more other subtractions explained below. Please identify the subtraction(s) you are claiming in the space provided on line 18 using the numeric code shown in brackets. For example, if you are claiming a \$100 Oregon Lottery subtraction, enter “322-\$100” in the space provided. If you have more than one subtraction, show the amount and type of each on the form. Fill in the total amount of “other subtractions” on line 18. Do not use this line to subtract federal pension. See line 17. Visit our Web site if you need more information about any of these subtractions. For assistance information, see page 40.

- **American Indian [code 300].** Are you an enrolled member of a federally recognized tribe? You may be able to subtract all or part of your income if **all** of the following are true:
  - You are an enrolled member of a federally recognized American Indian tribe, and

- Your income is earned in federally recognized Indian country, and
- You live in federally recognized Indian country.

You must attach a completed copy of your *Exempt Income Schedule for Enrolled Members of a Federally Recognized American Indian Tribe* (Form 150-101-049) to your return. Visit our Web site to download the form. Or, contact us to order it. See page 40.

If you are an enrolled member of a federally recognized tribe and a member of the U.S. Armed Forces who is stationed in Oregon, you may be entitled to an additional subtraction. For more information, contact us. See page 40.

- **Difference in depreciation for Oregon [code 304].** You may have a depreciation difference for Oregon and may need the *Oregon Depreciation Schedule* and instructions. Visit our Web site to download the schedule. Or, to order this schedule, see page 40.
- **Domestic partner benefits [code 305].** If your employer provides taxable health insurance or other benefits to you and another person who qualifies as your same-sex domestic partner, you may qualify for a subtraction on the Oregon return. For taxpayer assistance information, see page 40.
- **Federal tax credits [code 308].** Did you claim a federal tax credit, such as a jobs credit or business credit? If so, you may have been required to reduce your federal business and farm expenses because you claimed that credit. You may claim the unallowed expenses as a subtraction for Oregon.
- **Federal tax from a prior year [code 309].** Did you pay additional federal income tax in 2004 because you were audited or you amended a prior year’s return? If so, you may be able to subtract the additional tax. This subtraction applies only to additional tax you paid because your return was changed. It does not include the tax from the original return or interest or penalties you paid.

Use the following worksheet to figure your subtraction for federal tax from a prior year.

1. Enter \$4,000 (\$2,000 if married filing separately). 1. \_\_\_\_\_
2. Enter your federal tax liability from Form 40, line 13. 2. \_\_\_\_\_
3. Line 1 minus line 2. If the result is zero, you cannot deduct your federal tax paid for a prior year. If greater than zero, enter the result on line 3. 3. \_\_\_\_\_
4. Enter the amount of federal tax you paid for a prior year. 4. \_\_\_\_\_

5. Enter the smaller of line 3 or line 4 5. \_\_\_\_\_  
here and on Form 40, line 18.

- **Military active duty pay [code 319].** You may qualify for a subtraction of U.S. military active duty pay. To be eligible for the subtraction, the active duty pay must be included in federal income.

You can subtract all active duty pay earned outside of Oregon during the year plus up to \$3,000 active duty pay earned in Oregon. **Note:** Your total subtraction cannot be more than your total active duty pay income.

Reserve summer camp is active duty. However, drills and weekend meetings of reserve units are not active duty. If you are in the Guard or the Reserves and your Form W-2 does not show a separate amount for active duty, contact your paymaster.

Enter your total military subtractions on line 18.

**Example:** Barry enlisted in the Army in 1999. From January until August 15, 2004, he was stationed at Fort Lewis, Washington. He earned \$24,000 active duty pay there. From August 15 until the end of the year he served in Oregon as a recruiter. He earned \$12,000 in Oregon. He may subtract the \$24,000 earned outside of Oregon and \$3,000 earned within the state, for a total subtraction of \$27,000.

If you are an enrolled member of a federally recognized tribe and a member of the U.S. Armed Forces who is stationed in Oregon, you may be eligible for an additional subtraction. For more information, contact the department. See page 40.

- **Mortgage interest credit [code 320].** Did you claim a mortgage interest credit on your federal return? If so, you may claim a subtraction on your Oregon return for the home mortgage interest not included in the itemized deductions reported on your federal return. You must itemize deductions for Oregon to claim this subtraction.
- **Oregon 529 College Savings Network [code 324].** You may subtract contributions you made to an Oregon 529 College Savings Network account in 2004 but not more than \$2,000 (\$1,000 if married filing separately) per return. If you contribute more than \$2,000, you may carry forward the amount of your contribution not subtracted this year over the next four years. Keep a copy of your account statement with your tax records. For more information, visit the network's Web site at [www.oregon529network.com](http://www.oregon529network.com). Or, call their tax information line at 503-378-2882.
- **Oregon Lottery [code 322].** Oregon does not tax Oregon Lottery winnings of \$600 or less per ticket, however, the federal government does. Oregon Lottery includes Powerball tickets you purchased in Oregon.

From the winnings you included in federal income, you may subtract from Oregon income:

- Winnings of \$600 or less from each single ticket or play; and
- Annual payments from tickets bought before 1998.

**Example 1:** Cheryl had winnings of \$200 from an Oregon Lottery scratch-off ticket in 2004. This income is included in her federal adjusted gross income. Oregon does not tax Oregon Lottery winnings of \$600 or less per single ticket or play, so Cheryl can subtract the \$200 she won on the scratch-off ticket.

**Example 2:** David won two prizes in 2004. He won \$1,000 playing Oregon Lottery video poker and \$500 playing an Oregon Lottery Keno game. David must include \$1,500 in his federal income, however, Oregon will not tax him on the \$500 he won playing Keno. He can subtract \$500 on his Oregon return because the winnings were from a single game and below the \$600 limit. He cannot subtract any of the \$1,000 he won playing video poker, because the prize was more than \$600 and is fully taxable to Oregon.

Do **not** subtract any other type of winnings; for example, winnings from tribal gaming centers. Do you have gambling losses claimed as an itemized deduction? If so, see page 24.

- **Previously taxed IRA conversions [code 327].** You may be able to subtract some of your payments if all of the following apply:
  - You contributed to an IRA, Keogh, 403(b), or 457 plan when you were a nonresident; and
  - You paid state income tax on those contributions in your state of residence; and
  - You did not receive a tax benefit for these contributions from any other state.

If you qualify, you may subtract an amount equal to the amount of contributions that were taxed in another state. Once your subtractions equal the contributions that were previously taxed, all other payments are taxable.

- **Tuition and fees deduction [code 313].** Did you claim a Hope or lifetime learning credit on your federal return? If so, you were not allowed a federal tuition and fees deduction because you claimed the federal credit. Because Oregon does not have credits similar to the Hope or lifetime learning credits, you can take the federal tuition and fees deduction on your Oregon return as a subtraction. For 2004, the maximum amount you can claim is the lesser of \$4,000 or your actual expenses.
- The following subtractions apply to only a few people and are not explained in this booklet. Please visit our Web site for information about these subtractions. For assistance information, see page 40.



- Artists who make a charitable art donation [code 301].
- Claim of right [code 302].
- Federal gain previously taxed by Oregon [code 306].
- Fiduciary adjustments from Oregon estates and simple or complex trusts [code 310].
- Foreign tax [code 311].
- Gain or loss on the sale of depreciable property with an Oregon basis that is different from the federal basis [code 312].
- Individual Development Account [code 314].
- Land donation to an educational institution [code 316].
- Local government bond interest [code 317].
- Logger and construction worker commuting costs [code 303].
- Net operating loss [code 321].
- Passive activity losses [code 326].
- Public Safety Memorial Fund awards [code 329].
- Scholarship awards used for housing expenses [code 333].
- Tier 2, windfall/vested dual, or supplemental Railroad Retirement Board and railroad unemployment benefits [code 330].

## Deductions

**You may claim either net itemized deductions or Oregon's standard deduction, whichever is larger, but not both.**

- If you claim itemized deductions, fill in lines 21–25.
- If you claim the standard deduction, fill in line 26.

**Note:** If you are married filing separately, you must itemize deductions if your spouse itemizes. Do not claim the standard deduction if your spouse itemizes.

**21 Itemized deductions.** You may claim your total itemized deductions after federal limitations as shown on federal Schedule A, line 28. You may claim itemized deductions for Oregon even if you do not have enough deductions to itemize on your federal return. **If you itemize for Oregon only**, fill out a federal Schedule A for Oregon purposes. Use your federal adjusted gross income to figure the Schedule A limitations. Keep the Schedule A with your tax records.

**22 Special Oregon medical deduction.** Were you or your spouse **age 62 or older** on December 31, 2004? If so, your deduction is the smaller of line 1 or line 3 from your federal Schedule A. To claim this deduction, you must itemize your deductions for Oregon. You can do this by filling out a Schedule A for both federal and Oregon or filling out one for Oregon only. Keep your Schedule A with your tax records.

**24 State income tax claimed as an itemized deduction.** Fill in the amount of Oregon state income tax

you claimed as an itemized deduction on federal Schedule A, line 5. Do not include local or county tax amounts.

Are you claiming an Oregon credit for income taxes paid to another state and deducting the other state's taxes on Schedule A? If so, include the other state's 2004 net tax liability or the other state's 2004 tax claimed as an itemized deduction, whichever is less. For the credit instructions, see page 31.

Did you limit itemized deductions on your federal return because your adjusted gross income exceeded \$142,700 (\$71,350 if married filing separately)? If so, you may need to complete a worksheet to figure how much Oregon income tax to subtract from itemized deductions. Visit our Web site to download the information circular, *Itemized Deductions Limit*. Or, to order it, see page 40.

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

<b>Single</b> .....	<b>\$1,720</b>
<b>Married filing jointly</b> .....	<b>3,445</b>
<b>Married filing separately</b>	
<i>If spouse claims standard deduction</i> .....	<b>1,720</b>
<i>If spouse claims itemized deductions</i> .....	<b>-0-</b>
<b>Head of household</b> .....	<b>2,770</b>
<b>Qualifying widow(er)</b> .....	<b>3,445</b>

**Standard deduction—Age 65 or older, or blind.** If you or your spouse are age 65 or older, or blind, you are entitled to a larger standard deduction amount. Use the chart below to determine your larger standard deduction.

1. Are you: .....  65 or older?  Blind?

If claiming spouse's exemption,  
is your spouse: .....  65 or older?  Blind?

2.

If your filing status is...	And the number of boxes checked above is...	Then your standard deduction is...
Single	1	\$2,920
	2	4,120
Married filing jointly	1	4,445
	2	5,445
	3	6,445
	4	7,445
Married filing separately	1	2,720
	2	3,720
	3	4,720
	4	5,720
Head of household	1	3,970
	2	5,170
Qualifying widow(er)	1	4,445
	2	5,445

Fill in the total standard deduction on Form 40, line 26.



**Standard deduction—Dependents.** If someone else can claim you as a dependent, your standard deduction is limited to the **larger** of:

- Your earned income plus \$250, up to the maximum allowed for your filing status; or
- \$800.

The limit applies even if you can be, but are not, claimed as a dependent on another person's return. See the standard deduction worksheet for dependents on page 9.

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

**27 Total deductions.** Enter the **larger** of line 25 or line 26.

## Oregon tax

**29 Tax from tax tables or tax rate charts.** Figure the tax on your Oregon taxable income, line 28. Most people go directly to the tax tables or rate charts on pages 21–23. Fill in your tax amount on line 29. Please double-check the tax you figured.

**Example 1:** A single Oregon taxpayer has taxable income of \$19,500. The taxpayer will use column S on page 22. The tax is \$1,578.

**Example 2:** A married couple has Oregon taxable income of \$75,500. They are filing jointly. They will use the married filing jointly rate chart J on page 23. They figure their tax like this:

Oregon taxable income		\$75,500
Subtract	–	50,000
		<u>25,500</u>
Multiply by 9%	×	.09
		<u>2,295</u>
Then add	+	4,136
Their Oregon tax is		<u><u>\$6,431</u></u>

**Go to line 30 if:**

- You sold or exchanged farm assets to get out of a farming business, or
- You want to use farm income averaging to compute your Oregon tax.

**30 Tax from Form FIA-40 or Worksheet FCG.** If you qualify, you can compute your Oregon tax using one of the following methods:

**Farm income averaging method.** You can use the federal farm income averaging method to compute Oregon personal income tax on farm income even if you did not use farm income averaging on your federal return.

Use Form FIA-40, *Oregon Farm Income Averaging for Full-Year Residents*, to calculate tax on your farm income and your other Oregon income. Visit our Web site to download the form. Or, to order this form, see page 40. Enter the tax amount from Form FIA-40, line 22, on Form 40, line 30. **Check the box labeled “Form FIA-40.”** Attach a copy of Form FIA-40 to your return.

**Farm asset capital gain method.** Did you sell or exchange capital assets primarily used in farming because you were getting out of a farming business? Or, did you sell or exchange a farming partnership, corporation, or other farming entity in which you held at least a 10 percent ownership interest? If the sale or exchange was not to a family member and you were getting out of a farming business completely, you may be eligible for a reduced tax rate on the net capital gain from the proceeds of the sale or exchange.

Use Worksheet FCG, *Farm Liquidation Long-Term Capital Gain Tax Rate*, to calculate tax on your net farm capital gain and your other Oregon income. Visit our Web site to download the worksheet. Or, call the department to order one. See page 40. Enter the tax amount from Worksheet FCG, line 7, on Form 40, line 30. **Check the box labeled “Worksheet FCG.”**

**31 Interest on certain installment sales.** Do you have installment sales on which you were required to pay interest on the deferred tax liability for federal purposes? If so, you must also compute interest for Oregon. The amount due for Oregon is computed the same way as federal. The interest rate is 0.5 percent per month (6 percent per year) for 2004.

## Credits

Generally, credits reduce, but cannot exceed, your Oregon tax. Some credits have a carryforward provision that allows you to use the remaining balance in the next year. Use credits that cannot be carried forward first.

**35 Earned income credit.** You are allowed an Oregon earned income credit **only** if you qualify for the earned income credit on your federal return. Your Oregon credit is 5 percent of your federal credit. For example, if your federal credit is \$400, your Oregon credit is \$20 (\$400 × .05).

Use the following formula to compute your credit:

1. Enter your federal earned income credit (Form 1040EZ, line 8a; Form 1040A, line 41a; Form 1040, line 65a; or TeleFile Tax Record, line L). 1. \_\_\_\_\_
2. Decimal amount. 2. \_\_\_\_\_ .05
3. Multiply the amount on line 1 by the decimal on line 2. Enter the result here and on Form 40, line 35. 3. \_\_\_\_\_

The Oregon earned income credit is limited to your tax liability. You cannot carry over to next year any amount that is more than your tax liability.

**36 Retirement income credit.** If you were age 62 or older on December 31, 2004, and receiving retirement income, you may qualify for a credit. You qualify for this credit if:

- Your household income is less than \$22,500 (\$45,000 if married filing jointly); **and**
- Your Social Security benefits and/or tier 1 Railroad Retirement Board benefits are less than \$7,500 (\$15,000 if married filing jointly); **and**
- Your household income plus your Social Security and/or tier 1 Railroad Retirement Board benefits is less than \$22,500 (\$45,000 if married filing jointly).

Retirement income includes payments reported in Oregon taxable income from:

- U.S. government pensions (includes military).
- State or local government pensions.
- Employee pensions.
- Individual retirement plans.
- Deferred compensation plans including defined benefit, profit sharing, and 401(k).
- Employee annuity plans.

Use the following worksheet to figure your credit.

1. Enter the retirement income of the eligible individual(s) included on Form 40, line 8. 1. \_\_\_\_\_
2. Enter any federal pension income subtracted from Oregon income on Form 40, line 17. See page 25. 2. \_\_\_\_\_
3. Net Oregon taxable pension. Line 1 minus line 2. 3. \_\_\_\_\_
4. Enter \$7,500 (\$15,000 if married filing jointly). 4. \_\_\_\_\_
5. Enter both spouses' total 2004 Social Security and tier 1 Railroad Retirement Board benefits. 5. \_\_\_\_\_
6. Line 4 minus line 5, but not less than -0-. 6. \_\_\_\_\_
7. Enter your **household income**. To determine your household income, see the next column. 7. \_\_\_\_\_
8. Household income base. Enter \$15,000 (\$30,000 if married filing jointly). 8. \_\_\_\_\_
9. Line 7 minus line 8, but not less than -0-. 9. \_\_\_\_\_
10. Line 6 minus line 9, but not less than -0-. 10. \_\_\_\_\_
11. Enter the smaller of line 3 or line 10. 11. \_\_\_\_\_

12. Multiply line 11 by 9% (.09). Enter the result here and on Form 40, line 36. 12. \_\_\_\_\_

**What is included in household income?** Household income includes all taxable and nontaxable income of each spouse except:

- Social Security and tier 1 Railroad Retirement Board benefits.
- Your state income tax refund.
- Pension income excluded from federal AGI that is a return of your contributions.
- Pensions that are rolled over into an IRA.

Any losses claimed are limited to \$1,000 for each activity. Depreciation is limited to \$5,000.

The credit cannot be more than your tax liability. You cannot carry over to next year any amount that is more than your tax liability. You may claim this credit or the credit for the elderly or the disabled, line 38, **but not both**.

**37 Child and dependent care credit.** You are allowed an Oregon credit **only** if you qualify for the federal child and dependent care credit. You may still be able to claim the Oregon credit even if you cannot use all of your federal credit. In most cases, you cannot claim the credit if you are married filing separately.

Use the following worksheet:

1. Enter the amount from federal Form 2441, line 6; or Form 1040A, Schedule 2, line 6. 1. \_\_\_\_\_
2. Enter the decimal amount from the following table. 2. \_\_\_\_\_

If your federal taxable income from Form 1040, line 42; or Form 1040A, line 27 is:		Your decimal amount is:
Over—	But not over—	
\$0	\$5,000	.30
5,000	10,000	.15
10,000	15,000	.08
15,000	25,000	.06
25,000	35,000	.05
35,000	45,000	.04
45,000	—	.00

3. Multiply the amount on line 1 above by the decimal on line 2. Enter here and on Form 40, line 37. 3. \_\_\_\_\_

**Did you pay 2003 child care expenses in 2004?** If so, you may be able to use that amount to increase your 2004 Oregon child and dependent care credit. To contact us for more information, see page 40.

**Carryover.** Your total 2004 child and dependent care credit can't be more than your 2004 tax liability for Oregon. You can carry forward any excess credit over the next five years. If the excess isn't used within five years, it's lost. See instructions for other credits on this page.

**38 Credit for the elderly or the disabled.** The Oregon credit is 40 percent of your federal credit. You may claim an Oregon credit only if you qualify for the federal credit. Please complete federal Schedule R or federal Form 1040A, Schedule 3, even if you cannot use the federal credit.

Multiply the amount on federal Schedule R, line 20; or Form 1040A, Schedule 3, line 20, by .40 (40 percent).

You may claim this credit or the retirement income credit, line 36, **but not both.**

**39 Political contribution credit.** Fill in your total political contributions, but not more than \$100 on a joint return or \$50 on all others. You must have contributed money during 2004 to any of the following:

- A political party.
- A qualified candidate (or the candidate's principal campaign committee) for federal, state, or local office to be voted for in Oregon.
- A political action committee certified in Oregon.

Visit our Web site to download the information circular, *Political Contributions Tax Credit*. Or, contact us to order it. See page 40.

**40 Credit for income taxes paid to another state.** Did you pay income taxes to another state or U.S. territory on income that is also taxed by Oregon? If so, you may be able to claim this credit.

If you were a full-year Oregon resident and had income taxed by Arizona, California, Indiana, or Virginia, you cannot claim the credit on your Oregon return. You may claim the credit on the nonresident return you file with those states. If income is taxed by Oregon and another state not listed here, claim the credit on your Form 40 Oregon resident return, line 40.

This credit is only for state income tax. You cannot claim this credit for city or county income tax, sales tax, alternative minimum tax (AMT), property tax, school tax, or building funds.

Your credit is the **smallest** of the following:

- The other state's 2004 net tax liability.
- Your Oregon tax liability after all credits, except credits for income taxes paid to other states.
- The amount figured using the following formula:

Divide your modified adjusted gross income (MAGI) taxed by both states by your total MAGI. Multiply

the result by your Oregon tax after subtracting all other credits.

$$\frac{\text{Your MAGI taxed by both states}}{\text{Your total MAGI}} \times \text{Your Oregon tax after subtracting all other credits}$$

Your total MAGI usually equals the sum of lines 8 and 9 minus lines 13–17 of Form 40. Add amounts on Form 40, line 10, only if they are income that Oregon taxes but the federal government does not. Subtract amounts on Form 40, line 18, only if they are income that the federal government taxes but Oregon does not.

**Caution:** You cannot claim this credit and also claim the tax you paid as an itemized deduction. On Form 40, line 24, in addition to the Oregon tax you claim as an itemized deduction, fill in the **smaller** of the following:

- The other state's 2004 tax claimed as an itemized deduction, or
- The other state's 2004 net tax liability.

If the credit for taxes paid to another state is based on a tax liability that is paid in two different tax years, you may be required to restore the deduction to Oregon income in two different tax years. Call us for more information. See page 40.

**You must attach a copy of the other state's return and proof of payment to the back of your Oregon return.**

You may be allowed this credit even if Oregon and another state tax the same income in different years. Call us for more information. See page 40.

**41 Other credits.** You may qualify for other credits listed below. Please identify the credit(s) you are claiming in the space provided on line 41 using the numeric code shown in brackets. For example, if you are claiming a \$50 residential energy credit, enter "729-\$50" in the space provided. If you have more than one credit, show the amount and type of each on the form. Fill in the total amount of "other credits" on line 41.

• **Adoption expenses [code 700].** If you paid or incurred qualified federal adoption expenses during the year, you may be entitled to the Oregon adoption credit. The credit is the smallest of:

- The qualified adoption expenses less the allowable federal credit;
- \$1,500; or
- The federal credit allowed.

• **Child and dependent care credit carryforward [code 704].** The amount of the prior year carryover plus your current year's credit can't be more than your Oregon tax liability, line 43. You can carry forward any excess credit over the next five years. If the excess isn't used within five years, it's lost.



- **Individual Development Account [code 715].** If you made a charitable contribution to the Oregon Individual Development Account program during 2004, you may qualify for a credit. The credit is the smaller of \$75,000 or 75 percent of the donation made. It cannot be more than your 2004 Oregon tax liability. You may carry over any excess for the next three years. Any federal benefit due to a federal deduction must be reported as an Oregon addition. Call us for more information. See page 40.

- **Long-term care insurance premiums [code 716].** You are allowed a long-term care insurance premiums credit if:

- Your policy was issued in 2000 or later; and
- You, your parents, or your dependents are the policy beneficiaries; and
- You paid premiums for 2004.

Employers paying for long-term care insurance for employees may also claim this credit.

Visit our Web site to download the information circular, *Long-Term Care Insurance Premiums Tax Credit*. Or, contact us to order it. See page 40.

- **Loss of use of limbs [code 717].** If you have a permanent and complete loss of the use of two limbs, you may take a \$50 tax credit. Your spouse also may claim a \$50 credit if he or she qualifies. You can't claim this credit for a dependent.

Obtain a disability certification form the first year you file for the credit. Contact your county public health officer for the form. The health officer must sign the form. Keep the form with your permanent health records. Do not attach it to your return.

You also qualify for an additional exemption for severely disabled persons. See instructions on page 7.

- **Oregon Cultural Trust [code 722].** If you donate to an Oregon nonprofit cultural organization during the tax year and you donate a matching amount to the Oregon Cultural Trust, you may claim a tax credit.

You may claim a tax credit of up to \$500 per taxpayer (\$1,000 on a joint return) for the amount you contributed to the Oregon Cultural Trust. Enter the amount you contributed to the trust on line 41 but not more than \$500 (\$1,000 on a joint return). For more information about the Oregon Cultural Trust, contact the Oregon Arts Commission or visit their Web site at [www.oregonartscommission.org](http://www.oregonartscommission.org). Any federal benefit due to a federal deduction must be reported as an Oregon addition. Call us for more information. See page 40.

- **Residential energy [code 729].** To qualify, you must purchase an energy efficient appliance or install a solar device or ground loop system. Renters may qualify for this credit. For more information, visit the Oregon Department of Energy's Web site at

[www.oregon.gov/ENERGY](http://www.oregon.gov/ENERGY). Or, call them at 503-378-4040 in Salem or 1-800-221-8035 toll free in Oregon.

- The following credits apply to only a few people and are not explained in this booklet. Visit our Web site for more information. For taxpayer assistance information, see page 40.

- Advanced telecommunications facilities [code 701].
- Bone marrow donation program [code 702].
- Business energy [code 703].
- Child Care Fund contributions [code 705].
- Claim of right [code 706].
- Crop donation [code 708].
- Dependent care assistance by employers [code 707].
- Electronic commerce zone investment [code 710].
- Employer scholarship [code 711].
- Farmworker housing [code 712].
- First Break Program [code 713].
- Fish screening devices [code 714].
- Gain from the sale of your house also taxed by another state or country [code 720].
- Low-income caregiver credit [code 718].
- On-farm processing machinery and equipment [code 721].
- Pollution control facilities [code 724].
- Reforestation of underproductive forestlands [code 727].
- Reservation enterprise zone [code 728].
- Riparian land [code 735].
- Rural medical practitioners [code 731].

## Tax payments, penalties, and interest

**44 Oregon income tax withheld.** Fill in the total Oregon tax withheld from your wages and other income. That's the amount shown on your Form(s) W-2 in box 17 or on your Form 1099. Don't use the FICA (Social Security) tax withheld. Don't use tax withheld from your wages by other states. **Staple a readable copy** of your Form W-2 from each job and any Form 1099 showing Oregon income tax withheld to the lower front of your return.

If you do not have a Form W-2 or 1099, you must provide other proof of any Oregon tax withheld. Proof may include a final paycheck stub or a letter from your employer.

If you have tax to pay this year, you may want to increase the amount your employer withholds from your 2005 wages for Oregon. Visit our Web site to download the information circular, *Oregon Income Tax Withholding: Some Special Cases*. Or, contact us to order it. See page 40.

**45 Estimated tax payments for 2004.** Fill in the total estimated tax payments you made before



filing your Oregon return. These payments were due April 15, 2004; June 15, 2004; September 15, 2004; and January 18, 2005. Include any payments you made with your Oregon extension. Also include any refund you applied to your 2004 estimated tax. If the department adjusted your applied refund, be sure to use the corrected amount.

**46 Working family child care credit.** This credit is available to low-income working families with **qualifying** child care expenses for a child under age 13 (or under age 18 if disabled). The working family child care credit is a refundable credit. If this credit is more than your tax, you will receive the difference. If you think you may qualify, see page 36.

**50 Penalty and interest.** Your return is due by April 15, 2005, unless you file for an extension.

**Penalty.** Include a penalty payment if you:

- Mail your payment after April 15 (even if you have an extension).
- File your return showing tax to pay after the due date or extension due date.

The late-payment penalty is 5 percent of the unpaid balance of your tax. If you file more than three months after the due date or the extension due date, a 20 percent late-filing penalty will be added; that is, you will owe a total penalty of 25 percent of any tax not paid. To find out how to avoid a penalty, see page 5.

**Interest.** If you are filing your return or paying your tax after April 15, 2005, include interest on any unpaid tax.

An interest period is each full month starting with the day after the due date. For example, April 16 to May 15 is a full month and interest period.

The 2005 interest rate is 5 percent per year (0.417 percent per month).

Interest is figured daily for periods of less than a month. Here's how to figure daily interest:

$$\text{Tax} \times .000137 \times \text{number of days}$$

If the tax is not paid within 60 days of our bill, the interest rate increases to 9 percent per year.

**Note:** Do not calculate interest if you file late and expect a refund. It may delay processing of your refund.

**51 Interest on estimated tax underpayment.** For 2004, you will have an underpayment if you paid less than 90 percent of the tax due on each estimated tax payment date.

You do not have an underpayment if:

- You owe less than \$1,000 tax on your 2004 tax return after credits and Oregon tax withheld, or
- You did not have an underpayment for any 2004 estimated tax period.

Use Form 10, *Underpayment of Oregon Estimated Tax*, to determine if you have an underpayment. If you do or if you meet an exception, you must file Oregon Form 10 with your return. Visit our Web site to download the form. Or, to order it, see page 40.

On Form 40, line 51, fill in the amount of interest due from Form 10 and check the box. Attach Form 10 to the back of your return.

**53 Amount you owe.** You may pay with a check, money order, or credit card.

#### Check or money order

- Make your check or money order payable to "**Oregon Department of Revenue.**"
- Write your daytime telephone number and "2004 Oregon Form 40" on your check.
- Please use blue or black ink. Do not use red.
- Do not send cash or a postdated check.
- Staple your payment and the Form 40-V payment voucher (page 11) to your return on top of your Form(s) W-2.

**Credit card.** See page 11 for information.

**Payment plan.** If you cannot pay in full now, we will work with you to set up a payment plan for the amount you do not pay with your return. Contact us for more information. See page 40.

**Special instructions.** Do you owe interest on line 51 and have an overpayment on line 48? If the interest you owe is more than your overpayment, you have an amount due. Subtract line 48 from line 51 and enter the result on line 53.

**Charitable donations.** If you do not have a refund but want to contribute to a charity listed on lines 56–61, mail your donation to the charity's address listed on our Web site. Do not mail your donation to the Department of Revenue.

**Go to the signature block section on page 34 to finish your return.**

**54 Refund.** You must have a refund on line 54 to use lines 55–64.

**55 Estimated tax.** If you have a refund, you may apply part or all of it to your 2005 Oregon estimated income tax. Fill in the amount you want to apply. Do not fill in more than the amount on line 54.

## Charitable checkoffs

You may choose to donate all or part of your refund to the charities listed below. Donations will reduce your refund. You may donate to any or all of the charities on lines 56–60. You also may donate to **one** of the charities listed under the instructions for line 61. Or, you

can mail your donations to the addresses listed on our Web site.

**56 Oregon Nongame Wildlife.** Your donation will fund the protection of nongame wildlife and its habitat.

**57 Child Abuse Prevention.** Your donation will fund programs through the Children's Trust Fund to help prevent child abuse and neglect.

**58 Alzheimer's Disease Research.** Your donation will fund research of Alzheimer's and related dementias.

**59 Stop Domestic and Sexual Violence.** Your donation will fund programs through the Oregon Coalition Against Domestic and Sexual Violence.

**60 AIDS/HIV Research, Education, and Services.** Your donation will fund AIDS/HIV research, education, and services by the Living With HIV Fund.

**61 Other charity.** You may donate all or part of your refund to one of the charities listed below. Enter the code of the charity on line 61. **Enter only one code.** Check the box for the amount you want to donate and write it on line 61. Or, you can mail your donations to the addresses listed on our Web site.

**Habitat for Humanity [code 1].** Your donation will help Habitat for Humanity build simple, decent, and affordable housing for low-income families.

**Oregon Head Start Association [code 2].** Your donation will help Head Start provide services to the lowest-income, highest-need children and families.

**American Diabetes Association [code 3].** Your donation will help continue diabetes research and advocacy programs in Oregon.

**Oregon Coast Aquarium [code 4].** Your donation will help fund educational programs, conservation efforts, and animal rehabilitation.

**SMART [code 5].** Your donation will help fund the Start Making A Reader Today early literacy program for Oregon's most vulnerable children.

**SOLV [code 6].** Your donation will help fund thousands of projects to clean up beaches, forests, rivers, and neighborhoods across Oregon.

**St. Vincent de Paul Society of Oregon [code 7].** Your donation will help provide services leading to self-sufficiency for low-income Oregonians.

**The Nature Conservancy [code 8].** Your donation will help purchase and restore critical habitats for Oregon's at-risk plants, fish, and wildlife.

**Doernbecher Children's Hospital Foundation [code 9].** Your donation will fund a critical expansion of the cancer treatment facilities at Doernbecher.

**The Oregon Humane Society [code 10].** Your donation will help save pets' lives through rescue, sheltering, adoption, education, cruelty investigation, and advocacy.

**The Salvation Army—Oregon [code 11].** Your donation to the Salvation Army ensures help for the neediest children and their families throughout Oregon.

**The Oregon Veterans' Home [code 12].** Your donation will improve the quality of life for veterans receiving nursing care at the Oregon Veterans' Home.

**Planned Parenthood of Oregon [code 13].** Your donation will fund family planning services and reproductive health education programs.

**63 Net refund.** You must reduce your refund by any amounts applied to 2005 estimated tax (line 55) and donations on lines 56–61. The department cannot issue a refund when the return is filed more than three years after the due date of the return.

## Direct deposit

**64 Direct deposit.** Complete line 64 if you want us to deposit your refund directly into your bank account instead of mailing you a check.

1. **Contact your bank** to make sure your deposit will be accepted and to get your correct routing and account numbers.
2. **Check the appropriate box** for account type. Check **either** checking or savings, but not both.
3. **Enter your nine-digit routing number.** The routing number must begin with 01 through 12, 21 through 32, or 61 through 72.
4. **Enter the account number** of the account into which you want your refund deposited. The account number can be up to 17 characters (both numbers and letters). Include hyphens, but do not include spaces or special symbols. Enter the number left to right and leave any unused boxes blank.

## Signature block

**Authorization box.** Check the box if you wish to authorize the Department of Revenue to contact your preparer about the initial processing of your tax return. Otherwise, leave it blank.

**Signature(s).** Be sure to sign and date your return. If you are filing a joint return, both spouses must sign.

**Minor child's return.** If your child must file a tax return, you may sign the child's name as his or her legal agent. Sign the child's name and then write "By [your signature], parent (or other legal guardian) of minor child."

**Preparer signature.** Any person who prepares, advises, or assists in the preparation of personal income tax returns for another person in exchange for payment, gifts, or other compensation must be licensed and must sign the return. Contact the following agencies for more information on licensing or to check the status of your Oregon tax practitioner:

- State Board of Tax Practitioners at 503-378-4034 for licensed tax consultants and licensed tax preparers.
- State Board of Accountancy at 503-378-4181 for public accountants and certified public accountants.

**License number.** Licensed tax consultants, please enter your license number. Certified public accountants, please enter your certificate number. Tax-Aide volunteers, please enter your TCE site number.

## Before you file

### Should I put my return together in a special order?

Yes. To speed processing, put your Oregon return together as follows:

1. Start with Form 40 or Form 40S.
2. Staple Form(s) W-2 and any Form(s) 1099 showing Oregon tax withheld to the lower front of your Form 40 or Form 40S.
3. Staple your check or money order and completed Form 40-V payment voucher (page 11) on top of the Form(s) W-2 and/or 1099. If you are paying by credit card, do not use Form 40-V.
4. Place a copy (front and back) of your federal Form 1040, 1040A, 1040EZ, 1040NR, or TeleFile Tax Record behind your Form 40. Form 40S filers do not need to attach this item unless the IRS is figuring your federal tax.
5. If applicable, place these items in the following order behind the federal form:
  - Schedule WFC, *Oregon Working Family Child Care Credit*. See page 37.
  - Form 10, *Underpayment of Oregon Estimated Tax*.
  - Proof required to claim credit for income taxes paid to another state. See page 31.
  - Form 24, *Oregon Like-Kind Exchanges/Involuntary Conversions*.
  - Form FIA-40, *Oregon Farm Income Averaging for Full-Year Residents*.
  - *Exempt Income Schedule for Enrolled Members of a Federally Recognized American Indian Tribe*.
6. Staple all the pages of your return together in the top left-hand corner.

**Do not attach** extension requests; federal Schedule A, B, C, or D; or Form 2441, etc. We receive some federal information from the IRS. We may ask you for copies of schedules or additional information later.

### How long do I have to file my return and get a refund?

You have three years from the due date of the return to file a claim for refund. By law, the Department of Revenue cannot issue a refund if your return is filed more than three years after the due date.

### Can I make payments?

If you can't pay in full now, we will work with you to set up a payment plan. File now and pay what you can. Call the department as soon as possible to set up a payment plan. If you do not call, collection activity may begin.

## To avoid processing delays, remember to:

**Type or clearly print** your name, address, telephone number, and Social Security number on your return.

**Double-check your math calculations and other figures.** The most common mistakes are math errors and the amount claimed for the federal tax subtraction. Please double-check the tax you figured. People commonly use the wrong line or column on the tax tables.

**Label amounts** on Form 40, lines 10, 18, and 41 as instructed.

**Verify your bank account information** if you are requesting direct deposit.

**Sign your return** (both spouses must sign a joint return).

**Staple readable copies** of Form(s) W-2 and 1099 showing Oregon tax withheld to the front of the return.

**Staple a copy** of your federal return (front and back only) to your Form 40.

**Staple Form 40-V, the payment voucher,** with your check or money order to the front of your return. If you are paying by credit card, do not use Form 40-V.

**Mail your return in a stamped envelope.** Use a business envelope (4 × 9½ inches) and be sure to use enough postage. Please do not use a smaller envelope—it delays processing.

## Tax return mailing addresses

### Mail refund returns or no-tax-due returns to:

REFUND  
PO Box 14700  
Salem OR 97309-0930

### Mail tax-to-pay returns to:

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



# Working family child care credit

This refundable credit is available to low-income working families with qualifying child care expenses. To qualify, **all of the following must be true:**

- You had at least \$6,750 of earned income; and
- You had less than \$2,650 of investment income (such as interest, dividends, and capital gains); and
- Your adjusted gross income was less than the limits for your household size shown on the back of Schedule WFC; and
- You paid qualifying child care expenses to allow you (and your spouse, if married) to work or attend school; and
- You paid qualifying child care expenses for your qualifying child. A qualifying child is your son,

daughter, legally adopted child, stepson, or stepdaughter who was:

- under the age of 13, or
- under the age of 18 for whom you can claim the additional exemption credit for a child with a disability; and
- Your child care provider was not the child's parent, guardian, or brother or sister under age 19.

**Note:** If you are married filing separately, you must be legally separated or permanently living apart on December 31, 2004, to qualify.

If you qualify, complete Schedule WFC, *Oregon Working Family Child Care Credit*, on page 37.

## Schedule WFC instructions

You must complete all information on the schedule. An incomplete schedule may result in denial of your working family child care credit.

### Household size calculation

Sched. WFC **1**–**5**

Your household size is the number of people you claim as exemptions on your federal tax return who live in your home. You can include in your household size your child of whom you have primary custody, even if you allowed the child's other parent to claim the exemption on his or her tax return. You cannot include people you are entitled to claim on your tax return who did not live with you in your home during 2004. For the purposes of this credit, an individual cannot be counted in household size on more than one return. Enter your household size from Schedule WFC, line 5, on Form 40S, line 21a; or Form 40, line 46a.

**Example 1:** Rusty and Deb are not married and are the parents of two qualifying children. They have joint custody of both children. Deb is the primary custodian and caregiver. She releases the dependent exemption for one child to Rusty. Both Rusty and Deb may claim the credit based on the qualifying child care expenses each paid. However, each needs to calculate household size separately. Deb's household size is three (herself, one dependent child, and one dependent child whose exemption is released to Rusty). Rusty's household size is one (himself). Although he claims one child on his tax return, the child does not live with him and is not included in his household size.

**Example 2:** Jay and Rena have three qualifying children. They also support Rena's parents who do not live with them. They claim seven exemptions on their tax return. Jay and Rena's household size is five, because only five of them live in their home.

### Qualifying child care expenses paid in 2004

Sched. WFC **6**–**9**

**Provider's full name and complete address.** Enter the child care provider's information in the space provided on Schedule WFC. If you have more providers during the year than there is space for on the form, please attach a separate sheet with the required information.

**Provider's SSN/FEIN/ITIN.** You must include your provider's Social Security number, Federal Employer Identification Number, or Individual Taxpayer Identification Number.

**Child/provider relationship.** Identify the relationship of the provider to the child using the relationship codes on page 39. If there is no relationship between the provider and the child, enter "N" for none.

**Amount paid to provider.** Qualifying child care expenses are paid for the primary purpose for you (and your spouse, if married) to work or attend school. You can pay your expenses with pre-tax dollars from an employer benefit plan such as a cafeteria plan or flexible spending arrangement and still qualify to claim this credit. You must pay for the child care during 2004 for the payments to be qualifying child care expenses.

*continued on page 39*



# Schedule WFC

# Oregon Working Family Child Care Credit for Form 40 and Form 40S Filers

# 2004

Last name	First name and initial	Social Security No. (SSN) - -	Date of birth (mm/dd/yyyy)
Spouse's last name if joint return	Spouse's first name and initial if joint return	Spouse's SSN, if joint return - -	Date of birth (mm/dd/yyyy)

### Household Size Calculation

1. Enter the number of exemptions you claimed on your federal return..... 1
2. Enter the number of exemptions you did not claim on your federal return because you released the exemption to the child's other parent ..... 2
3. Add lines 1 and 2..... 3
4. Enter the number of exemptions you claimed on your federal return for people who did not live in your household during 2004..... 4
5. Household size. Line 3 minus line 4..... 5

## FOR COMPUTER USE ONLY

### Qualifying Child Care Expenses Paid in 2004. Enter the following information for each child care provider you used in 2004.

Provider's full name and complete address	Provider's SSN/FEIN/ITIN	Child/Provider Relationship (enter code)	Amount Paid to Provider
6. _____ _____	<input type="text"/>	<input type="text"/>	6 \$ <input type="text"/>

Provider's full name and complete address	Provider's SSN/FEIN/ITIN	Child/Provider Relationship (enter code)	Amount Paid to Provider
7. _____ _____	<input type="text"/>	<input type="text"/>	7 \$ <input type="text"/>

Provider's full name and complete address	Provider's SSN/FEIN/ITIN	Child/Provider Relationship (enter code)	Amount Paid to Provider
8. _____ _____	<input type="text"/>	<input type="text"/>	8 \$ <input type="text"/>

9. Total child care expenses paid in 2004. Add amounts on lines 6 through 8 and enter the result here .....	9	\$ <input type="text"/>
---	---	-------------------------

### Qualifying Child Information

First and Last Name of Child	Child's SSN	Child's Date of Birth	Relationship (enter code)	Expenses Paid for Child
10. _____	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$ <input type="text"/>
11. _____	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$ <input type="text"/>
12. _____	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$ <input type="text"/>
13. _____	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$ <input type="text"/>
14. _____	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$ <input type="text"/>
15. Total child care expenses. Add amounts on lines 10 through 14 and enter the result here .....	15	\$ <input type="text"/>		

### Computation of Credit

16. Enter your federal adjusted gross income (Form 40S, line 8; or Form 40, line 8)..... 16
17. Enter the total qualifying child care expenses paid in 2004 from line 9 above..... 17
18. Enter the decimal amount from the working family child care credit table on the back (use the table that matches your household size on line 5 above). For example, if the amount on line 5 is 4, use Table 4..... 18  x .
19. Multiply the amount on line 17 by the decimal amount on line 18. Enter the result here and on Form 40S, line 21; or Form 40, line 46. This is your working family child care credit ..... 19

**—YOU MUST ATTACH THIS SCHEDULE TO YOUR OREGON INCOME TAX RETURN—**

# Working Family Child Care Credit—2004 Tables

Table 1, household size = 1		
If the amount on Schedule WFC, line 16 is:		Enter this decimal amount on Schedule WFC, line 18:
at least:	but less than:	
—	\$18,600	.40
\$18,600	19,550	.36
19,550	20,500	.32
20,500	21,400	.24
21,400	22,350	.16
22,350	23,300	.08
23,300	—	.00

Table 2, household size = 2		
If the amount on Schedule WFC, line 16 is:		Enter this decimal amount on Schedule WFC, line 18:
at least:	but less than:	
—	\$25,000	.40
\$25,000	26,250	.36
26,250	27,500	.32
27,500	28,750	.24
28,750	30,000	.16
30,000	31,250	.08
31,250	—	.00

Table 3, household size = 3		
If the amount on Schedule WFC, line 16 is:		Enter this decimal amount on Schedule WFC, line 18:
at least:	but less than:	
—	\$31,350	.40
\$31,350	32,900	.36
32,900	34,450	.32
34,450	36,050	.24
36,050	37,600	.16
37,600	39,200	.08
39,200	—	.00

Table 4, household size = 4		
If the amount on Schedule WFC, line 16 is:		Enter this decimal amount on Schedule WFC, line 18:
at least:	but less than:	
—	\$37,700	.40
\$37,700	39,600	.36
39,600	41,450	.32
41,450	43,350	.24
43,350	45,250	.16
45,250	47,150	.08
47,150	—	.00

Table 5, household size = 5		
If the amount on Schedule WFC, line 16 is:		Enter this decimal amount on Schedule WFC, line 18:
at least:	but less than:	
—	\$44,050	.40
\$44,050	46,250	.36
46,250	48,450	.32
48,450	50,650	.24
50,650	52,850	.16
52,850	55,100	.08
55,100	—	.00

Table 6, household size = 6		
If the amount on Schedule WFC, line 16 is:		Enter this decimal amount on Schedule WFC, line 18:
at least:	but less than:	
—	\$50,400	.40
\$50,400	52,950	.36
52,950	55,450	.32
55,450	58,000	.24
58,000	60,500	.16
60,500	63,050	.08
63,050	—	.00

Table 7, household size = 7		
If the amount on Schedule WFC, line 16 is:		Enter this decimal amount on Schedule WFC, line 18:
at least:	but less than:	
—	\$56,800	.40
\$56,800	59,600	.36
59,600	62,450	.32
62,450	65,300	.24
65,300	68,150	.16
68,150	71,000	.08
71,000	—	.00

Table 8, household size = 8*		
If the amount on Schedule WFC, line 16 is:		Enter this decimal amount on Schedule WFC, line 18:
at least:	but less than:	
—	\$63,150	.40
\$63,150	66,300	.36
66,300	69,450	.32
69,450	72,600	.24
72,600	75,750	.16
75,750	78,950	.08
78,950	—	.00

\* If your household size is larger than eight, please contact the department for the tables you need. See page 40 for taxpayer assistance information.

Qualifying child care expenses do not include amounts you paid for your child to attend a public or private school or for activities such as gymnastics or soccer. You cannot claim expenses that are paid by someone else such as a state assistance agency. You can claim only the expenses you actually paid.

**Example 3:** Jeff works for a company that offers dependent care benefits through a plan administrator. He takes advantage of this employer benefit and contributes \$4,000 pre-tax each year to a flexible spending arrangement (FSA) plan. He gives the plan administrator the necessary documents so he can be reimbursed for his child care expenses. His employer reports the \$4,000 of dependent care benefits in box 10 of his W-2. Jeff has \$5,000 total in child care expenses for his two qualifying children. He paid \$1,000 with after-tax dollars, and he was reimbursed \$4,000 from his pre-tax FSA. Jeff may claim the working family child care credit based on \$5,000 in qualifying child care expenses.

**Example 4:** Lee has a five-year-old son who attends a local academy. He pays \$750 per month for his son's kindergarten and child care. Of the amount he pays each month, \$500 is the contract price for child care, and \$250 is an additional amount he pays for the child's education. Lee can only claim \$500 per month as qualifying child care.

**Example 5:** Cate qualifies for state assistance in paying her child care expenses. The child care provider charges Cate \$600 per month to care for her two children. Of the \$600 per month, the state pays \$450, and Cate has a co-pay of \$150. Cate cannot claim the entire amount because she did not pay it. She can only claim the amount she actually paid (\$150 per month).

**Proof of qualifying child care expenses.** In order to claim this credit, you must be able to prove that you paid the child care expenses. Acceptable proof includes, but is not limited to, copies of:

- Canceled checks,
- Duplicate checks along with bank statements, and/or
- Signed receipts from the child care provider.

The department could ask for proof during the processing of your tax return or any time later. If you pay

a relative to watch your children, you may be asked to provide additional information that shows you actually paid qualifying child care expenses. *Be sure to ask for a signed receipt from your child care provider when you pay the provider for the care.*

### Qualifying child information

**Sched. WFC 10-15** Enter the full name of each qualifying child, the child's Social Security number, date of birth, and his or her relationship to you using the codes shown below.

Enter the portion of the expenses you listed in the child care provider section that apply to each child. The amounts shown on line 9 and line 15 should always be the same.

**Example 6:** Bill has two children, Joe and Lane. He paid two child care providers \$5,000 during the year for Joe and Lane's child care. Of the \$5,000 he paid, \$3,000 was for Joe's care and \$2,000 was for Lane's care. He will enter those amounts next to each child's information.

### Computation of credit

**Sched. WFC 16** You must know your federal adjusted gross income (AGI) to compute this credit. You can find your federal AGI on your Oregon Form 40S or Form 40, line 8. Enter your federal AGI on Schedule WFC, line 16.

**Sched. WFC 17** Enter the total qualifying expenses from Schedule WFC, line 9, on Schedule WFC, line 17, and Form 40S, line 21b; or Form 40, line 46b.

**Sched. WFC 18** Use the table on the back of Schedule WFC (page 38) that matches your household size.

For example, if your household size is 3, use Table 3 to determine the percentage you need to apply to your qualifying expenses. Enter that percentage on Schedule WFC, line 18.

### Schedule WFC Relationship Codes

#### Child/Provider Relationship Codes

Grandparent .....	GP
Parent .....	P
Uncle .....	U
Aunt .....	A
Brother .....	SB
Sister .....	SB
None .....	N
Other .....	O

#### Taxpayer/Child Relationship Codes

Son .....	S
Daughter .....	D
Stepson .....	SS
Stepdaughter .....	SD
Legally adopted child .....	LA
None .....	N
Other .....	O

# Taxpayer assistance

## Printed information (free)

Income tax booklets are available at many post offices, banks, and libraries. For booklets and other forms and publications, you can also access our Web site, order by telephone, or return the form below.



Check individual boxes to order. Complete name and address section. Clip on the dotted line, then mail in the entire list to the address below.

### Forms and instructions

- Forms 40S & 40, *Full-Year Resident* ..... 150-101-043
- Forms 40P & 40N, *Part-Year & Nonresident* ..... 150-101-045
- Form 40-EXT, *Oregon Automatic Extension and Payment Voucher* ..... 150-101-165
- Estimated Income Tax Payment Instructions and Vouchers* ..... 150-101-026/-2
- Form 10, *Underpayment of Oregon Estimated Tax* ..... 150-101-031
- Form 40X, *Oregon Amended Individual Income Tax Return* ..... 150-101-046
- Form 90R, *Elderly Rental Assistance* ..... 150-545-002
- Oregon Depreciation Schedule* ..... 150-101-025
- Form 24, *Oregon Like-Kind Exchanges/ Involuntary Conversions* ..... 150-800-734
- Form FIA-40, *Oregon Farm Income Averaging for Full-Year Residents* ..... 150-101-160
- Form FIA-40N, 40P, and Schedule Z, *Oregon Farm Income Averaging for Nonresidents and Part-Year Residents* ..... 150-101-161

### Information circulars and brochures

- 2-D Barcode Filing for Oregon* ..... 150-101-631
- Amtrak Act (Interstate Transportation Wages)* .... 150-101-601
- Audits: What To Do if You Are Audited* ..... 150-101-607
- Credit for Income Taxes Paid to Another State* .... 150-101-646
- Divorce and Taxes* ..... 150-101-629
- Electronic Filing for Oregon* ..... 150-101-630
- Estimated Income Tax* ..... 150-101-648
- Income Tax Filing Extension* ..... 150-101-660
- Interest on Tax You Owe: Computation* ..... 150-800-691
- Itemized Deductions Limit* ..... 150-101-611
- Married Persons Filing Separate Returns* ..... 150-101-656
- Military Personnel Filing Information* ..... 150-101-657
- Record-Keeping Requirements* ..... 150-101-608
- Retirement Income* ..... 150-101-673
- Your Rights as an Oregon Taxpayer* ..... 150-800-406
- List of other printed information:  
*Form and Publication Order* ..... 150-800-390

**Send to: Forms, Oregon Department of Revenue  
PO Box 14999, Salem OR 97309-0990**

### Please print

Name \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_  
State \_\_\_\_\_ ZIP Code \_\_\_\_\_

## Internet

### [www.oregon.gov/DOR](http://www.oregon.gov/DOR)



The Department of Revenue Web site is a quick and easy way to download forms and publications, get up-to-the-minute tax information, and learn about electronic filing.

## Correspondence



Write to: Oregon Department of Revenue, 955 Center St NE, Salem OR 97301-2555. Include your Social Security number and a daytime telephone number for faster service.

## Telephone

**Salem** ..... 503-378-4988  
**Toll-free within Oregon** ..... 1-800-356-4222

If you have a touch-tone telephone, call our 24-hour voice response system at one of the numbers above to:

- Hear recorded tax information.
- Order tax forms.
- Check on the status of your 2004 personal income tax refund (beginning February 1).



For help from Tax Services, call one of the numbers above:

**Monday, Tuesday, Thursday, Friday** ..... 7:30 a.m.–5:10 p.m.  
**Wednesday** ..... 10:00 a.m.–5:10 p.m.  
*Closed on holidays.*  
**April 1–April 15, Monday–Friday** ..... 7:00 a.m.–9:00 p.m.  
*Wait times may vary.*

**TTY** (hearing or speech impaired; machine only): 503-945-8617 (Salem) or 1-800-886-7204 (toll-free within Oregon).

**Americans with Disabilities Act (ADA).** This information is available in alternative formats. Call 503-378-4988 (Salem) or 1-800-356-4222 (toll-free within Oregon).

**Asistencia en español. Llame al 503-945-8618 en Salem o llame gratis al 1-800-356-4222 en Oregon.**

## Field offices

Get forms and assistance at these offices. **Do not send your return to these addresses.**

**Bend** 951 SW Simpson Avenue, Suite 100

**Eugene** 1600 Valley River Drive, Suite 310

**Gresham** 1550 NW Eastman Parkway, Suite 220

**Medford** 24 W 6th Street

**Newport** 119 NE 4th Street, Suite 4

**North Bend** 3030 Broadway

**Pendleton** 700 SE Emigrant, Suite 310

**Portland\*** Federal Building Lobby, 1220 SW Third Avenue

**Portland** 800 NE Oregon Street, Suite 505

**Salem** Revenue Building, 955 Center Street NE, Room 135

**Salem** 4275 Commercial Street SE, Suite 180

**Tualatin** 6405 SW Rosewood Street, Suite A

\* February 1–April 1: Monday, Wednesday, Friday, 10 a.m.–3 p.m.

April 4–April 15: Monday through Friday, 9 a.m.–4 p.m.

