

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

I want to donate part of my tax refund to the following fund(s)

These will reduce your refund

DIRECT DEPOSIT

Routing and account number information for direct deposit.

Declaration statement: Under penalties for false swearing, I declare that I have examined this return...

Signature and license information section.

## 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
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