

Amended Return

2005

OREGON Individual Income Tax Return

FULL-YEAR RESIDENTS ONLY

Form 40S

SHORT FORM

W

For office use only

A K F P

Last name	First name and initial <input type="checkbox"/> Deceased	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 <input type="checkbox"/> Deceased	Spouse's SSN if joint return - -	Date of birth (mm/dd/yyyy)

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

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

Exemptions

6a Yourself.....Regular <input type="checkbox"/> Severely disabled <input type="checkbox"/> 6a <input type="checkbox"/>
6b Spouse.....Regular <input type="checkbox"/> Severely disabled <input type="checkbox"/> b <input type="checkbox"/>
6c All dependents First names _____ c _____	
6d Disabled children only First names _____ d _____	
Total • 6e		<input type="checkbox"/>

Check all that apply ->

7a • You were: 65 or older Blind
 • Spouse was: 65 or older Blind

7b • You filed an extension

7c • You filed federal Form 8886

7d • Someone else can claim you as a dependent

8	Wages (enter in box 8a) + unemployment (enter in box 8b) + interest and dividends (enter in box 8c)	Round to the nearest dollar
•8a	<input type="text"/> .00 + •8b <input type="text"/> .00 + •8c <input type="text"/> .00 = TOTAL INCOME ->	• 8 <input type="text"/> .00
9	2005 federal tax liability (\$0-\$4,500; see instructions for the correct amount)	• 9 <input type="text"/> .00
10	Standard deduction from the back of this form	• 10 <input type="text"/> .00
11	Add lines 9 and 10	• 11 <input type="text"/> .00
12	Oregon taxable income. Line 8 minus line 11. If line 11 is more than line 8, fill in -0-	• 12 <input type="text"/> .00
13	Tax. See pages 21 through 23 for tax tables or charts and enter tax here	• 13 <input type="text"/> .00
14	Exemption credit. Multiply your total exemptions on line 6e by \$154	• 14 <input type="text"/> .00
15	Earned income credit. See instructions, page 10	• 15 <input type="text"/> .00
16	Child and dependent care credit. See instructions, page 10	• 16 <input type="text"/> .00
17	Other credits. •17a <input type="text"/> •17b \$ <input type="text"/> •17c <input type="text"/> •17d \$ <input type="text"/>	• 17 <input type="text"/> .00
18	Total credits. Add lines 14 through 17	• 18 <input type="text"/> .00
19	Net income tax. Line 13 minus line 18. If line 18 is more than line 13, fill in -0-	• 19 <input type="text"/> .00
20	Oregon income tax withheld. Attach your Form(s) W-2 and 1099	• 20 <input type="text"/> .00
21	Working family child care credit from WFC, line 18..... CREDIT AMOUNT -> Number from WFC, line 5 •21a <input type="text"/> Amount from WFC, line 16 •21b \$ <input type="text"/>	• 21 <input type="text"/> .00
22	Total payments. Add lines 20 and 21	• 22 <input type="text"/> .00
23	Refund. If line 22 is more than line 19, you have a refund. Line 22 minus line 19..... REFUND ->	• 23 <input type="text"/> .00
24	Tax to pay. If line 19 is more than line 22, you have tax to pay. Line 19 minus line 22..... TAX TO PAY ->	• 24 <input type="text"/> .00
25	CHARITABLE CHECKOFFS PAGE 12 I want to donate part of my tax refund to the following fund(s)	• 25 <input type="checkbox"/> \$1 <input type="checkbox"/> \$5 <input type="checkbox"/> \$10 <input type="checkbox"/> Other \$ <input type="text"/> • 25 <input type="text"/> .00
26	Child Abuse Prevention..... <input type="checkbox"/> \$1 <input type="checkbox"/> \$5 <input type="checkbox"/> \$10 <input type="checkbox"/> Other \$ <input type="text"/>	• 26 <input type="text"/> .00
27	Alzheimer's Disease Research..... <input type="checkbox"/> \$1 <input type="checkbox"/> \$5 <input type="checkbox"/> \$10 <input type="checkbox"/> Other \$ <input type="text"/>	• 27 <input type="text"/> .00
28	Stop Domestic & Sexual Violence... <input type="checkbox"/> \$1 <input type="checkbox"/> \$5 <input type="checkbox"/> \$10 <input type="checkbox"/> Other \$ <input type="text"/>	• 28 <input type="text"/> .00
29	AIDS/HIV Education and Services... <input type="checkbox"/> \$1 <input type="checkbox"/> \$5 <input type="checkbox"/> \$10 <input type="checkbox"/> Other \$ <input type="text"/>	• 29 <input type="text"/> .00
30	Other charity. Code •30a <input type="text"/> <input type="checkbox"/> \$1 <input type="checkbox"/> \$5 <input type="checkbox"/> \$10 <input type="checkbox"/> Other \$ <input type="text"/>	• 30 <input type="text"/> .00
31	Total. Add lines 25 through 30. Total can't be more than your refund on line 23	• 31 <input type="text"/> .00
32	NET REFUND. Line 23 minus line 31. This is your net refund..... NET REFUND ->	• 32 <input type="text"/> .00

DIRECT DEPOSIT

33 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.

SIGN HERE	Your signature X	Date	Signature of preparer other than taxpayer X	• License No.
	Spouse's signature (if filing jointly, BOTH must sign) X	Date	Address	Telephone No.

How to figure your standard deduction

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

Single	\$1,770
Married filing jointly	3,545
Married filing separately	
<i>If spouse claims standard deduction</i>	1,770
<i>If spouse claims itemized deductions</i>	-0-
Head of household	2,855
Qualifying widow(er)	3,545

• **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 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—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 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	\$2,970
	2	4,170
Married filing jointly	1	4,545
	2	5,545
	3	6,545
	4	7,545
Married filing separately	1	2,770
	2	3,770
	3	4,770
	4	5,770
Head of household	1	4,055
	2	5,255
Qualifying widow(er)	1	4,545
	2	5,545

• **Standard deduction—Nonresident aliens.** The standard deduction for nonresident aliens, as defined by federal law, is -0-.

If you owe, make your check or money order payable to the **Oregon Department of Revenue**.
 Write your daytime telephone number and “**2005 Form 40S**” on your check or money order.
Attach your payment, along with the payment voucher on page 11, to this return.

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