

Amended Return

2005

OREGON INDIVIDUAL INCOME TAX RETURN FOR NONRESIDENTS

Form 40N

W

For office use only

Oregon resident: From mm dd yyyy To mm dd yyyy Fiscal year ending K F P Q R

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)

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, 4 Head of household, 5 Qualifying widow(er) with dependent child. Exemptions: 6a Yourself, 6b Spouse, 6c All dependents, 6d Disabled children only.

Check all that apply: 7a You were 65 or older, Spouse was 65 or older, Blind; 7b You filed an extension; 7c You filed federal Form 8886; 7d You filed an Oregon Form 24

Table with columns: INCOME, ADJUSTMENTS TO INCOME, ADDITIONS. Rows include Wages, salaries, interest, dividends, business income, capital gain, etc. Federal column and Oregon column.

Attach a copy of your federal Form 1040, 1040A, 1040EZ, or 1040NR. Do not attach other federal schedules.

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

		Federal column	Oregon column
36	Amount from front of form, line 35.....	.00	.00
SUBTRACTIONS	37 Social Security and tier 1 Railroad Retirement Board benefits included on line 20.....	.00	
	38 Other subtractions. •38c <input type="text"/> •38d \$ <input type="text"/> •38e <input type="text"/> •38f \$ <input type="text"/> •38a	.00	.00
	39 Income after subtractions. Line 36 minus lines 37 and 38.....	.00	.00
	40 Oregon percentage. Line 39b ÷ line 39a (not more than 100%)..... 40 <input type="text"/> %		
DEDUCTIONS AND MODIFICATIONS	41 Itemized deductions from federal Schedule A, line 28.....	.00	EITHER, NOT BOTH
	42 State income tax or sales tax claimed as itemized deduction.....	.00	
	43 Net Oregon itemized deductions. Line 41 minus line 42.....	.00	
	44 Standard deduction from page 24.....	.00	
	45 2005 federal tax liability (\$0–\$4,500; see instructions for the correct amount)00	
	46 Other deductions and modifications. Identify: 46a <input type="text"/> 46b <input type="text"/>	.00	
	47 Deductions and modifications × Oregon percentage. See page 26.....	.00	
	48 Deductions and modifications not multiplied by the Oregon percentage. See page 2600	
	49 Total deductions and other modifications. Add lines 47 and 48.....		.00
	50 Oregon taxable income. Line 39b minus line 49.....		.00
OREGON TAX	51 Tax. See pages 26 and 27 for instructions. Enter tax here.....	.00	
	Check if tax is from: • <input type="checkbox"/> Form FIA-40N or • <input type="checkbox"/> Worksheet FCG		
	52 Interest on certain installment sales.....	.00	
	53 Total tax. Add lines 51 and 52.....	OREGON TAX →	.00
CREDITS	54 Exemption credit. Line 6e × \$154 × Oregon percentage from line 40.....	.00	ADD TOGETHER
	55 Earned income credit. See instructions, page 27.....	.00	
	56 Child and dependent care credit. See instructions, page 28.....	.00	
	57 Credit for income taxes paid to another state. State: •57a <input type="text"/> Attach proof •57	.00	
	58 Other credits. •58a <input type="text"/> •58b \$ <input type="text"/> •58c <input type="text"/> •58d \$ <input type="text"/>	.00	
	59 Total credits. Add lines 54 through 58.....		.00
	60 Net income tax. Line 53 minus line 59. If line 59 is more than line 53, fill in -0.....		.00
PAYMENTS, PENALTY, AND INTEREST	61 Oregon income tax withheld from income. Attach Forms W-2 and 109900	ADD TOGETHER
	62 Estimated tax payments for 2005 and payments made with your extension.....	.00	
	63 Working family child care credit from WFC-N/P, line 21... CREDIT AMOUNT →	.00	
	Number from WFC-N/P, line 5 •63a <input type="text"/> Amount from WFC-N/P, line 18 •63b \$ <input type="text"/>		
	64 Total payments. Add lines 61, 62, and 63.....		.00
	65 Overpayment. Is line 60 less than line 64? If so, line 64 minus line 60.....	OVERPAYMENT →	.00
	66 Tax to pay. Is line 60 more than line 64? If so, line 60 minus line 64.....	TAX TO PAY →	.00
	67 Penalty and interest for filing or paying late. See instructions, page 30.....	.00	ADD TOGETHER
	68 Interest on estimated tax underpayment. Attach Form 10 and check box → <input type="checkbox"/>00	
	Exception # from Form 10, line 1 •68a <input type="text"/>		
	69 Total penalty and interest due. Add lines 67 and 68.....		.00
	70 Amount you owe. Line 66 plus line 69.....	AMOUNT YOU OWE →	.00
	71 Refund. Is line 65 more than line 69? If so, line 65 minus line 69.....	REFUND →	.00
	72 Estimated tax. Fill in the part of line 71 you want applied to 2006 estimated tax.....	.00	These will reduce your refund
	73 Oregon Nongame Wildlife..... <input type="checkbox"/> \$1 ... <input type="checkbox"/> \$5 ... <input type="checkbox"/> \$10 ... <input type="checkbox"/> Other \$.....	.00	
	74 Child Abuse Prevention..... <input type="checkbox"/> \$1 ... <input type="checkbox"/> \$5 ... <input type="checkbox"/> \$10 ... <input type="checkbox"/> Other \$.....	.00	
	75 Alzheimer's Disease Research..... <input type="checkbox"/> \$1 ... <input type="checkbox"/> \$5 ... <input type="checkbox"/> \$10 ... <input type="checkbox"/> Other \$.....	.00	
	76 Stop Domestic & Sexual Violence... <input type="checkbox"/> \$1 ... <input type="checkbox"/> \$5 ... <input type="checkbox"/> \$10 ... <input type="checkbox"/> Other \$.....	.00	
	77 AIDS/HIV Education and Services ... <input type="checkbox"/> \$1 ... <input type="checkbox"/> \$5 ... <input type="checkbox"/> \$10 ... <input type="checkbox"/> Other \$.....	.00	
	78 Other charity. Code •78a <input type="text"/> <input type="checkbox"/> \$1 ... <input type="checkbox"/> \$5 ... <input type="checkbox"/> \$10 ... <input type="checkbox"/> Other \$.....	.00	
	79 Total. Add lines 72 through 78. Total can't be more than your refund on line 71.....		.00
	80 NET REFUND. Line 71 minus line 79. This is your net refund.....	NET REFUND →	.00
DIRECT DEPOSIT	81 For direct deposit of your refund, see the instructions on page 33.		
	• Type of Account: <input type="checkbox"/> Checking or <input type="checkbox"/> Savings		
	• Routing No. <input type="text"/>		
	• Account No. <input type="text"/>		

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