

Amended Return

2007

OREGON Individual Income Tax Return FULL-YEAR RESIDENTS ONLY

Form 40S SHORT FORM

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For office use only

A K F P

Personal information section including last name, first name, Social Security No., date of birth, spouse's information, and current mailing address.

Filing Status section with options for Single, Married filing jointly, Married filing separately, Head of household, and Qualifying widow(er).

Exemptions section with categories 6a through 6e and a Total field.

Check all that apply section with options for age, blindness, extension, federal Form 8886, REIT, or RIC, and someone else can claim you as a dependent.

Main calculation table with rows 8 through 42, including Total Income, tax liability, deductions, credits, and net refund.

Staple proof of withholding (W-2s, 1099s), payment, and payment voucher here

Attach Schedule WFC if you claim this credit

CHARITABLE CHECKOFFS PAGE 13 I want to donate part of my tax refund to the following fund(s)

ADD TOGETHER

These will reduce your refund

DIRECT DEPOSIT section with routing and account numbers, and type of account (Checking or Savings).

Declaration and signature section with fields for taxpayer, preparer, spouse, and license number.

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.....	\$1,825
Married filing jointly.....	3,650
Married filing separately	
<i>If spouse claims standard deduction</i>	1,825
<i>If spouse claims itemized deductions</i>	-0-
Head of household.....	2,940
Qualifying widow(er).....	3,650

- **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 \$300, up to the maximum allowed for your filing status, shown above, **or**
- \$850.

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 single dependents on page 11, or contact us if you are a married dependent.

- **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 in step 1 above is...	Then your standard deduction is...	If your filing status is...	And the number of boxes checked in step 1 above is...	Then your standard deduction is...
Single	1	\$3,025	Married filing separately	1	2,825
	2	4,225		2	3,825
Married filing jointly	1	4,650		3	4,825
	2	5,650		4	5,825
	3	6,650	Head of household	1	4,140
	4	7,650		2	5,340
Qualifying widow(er)			1	4,650	
			2	5,650	

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

<p>If you owe, make your check or money order payable to the Oregon Department of Revenue. Write your daytime telephone number and “2007 Oregon Form 40S” on your check or money order. <i>Attach your payment, along with the payment voucher on page 3, to this return.</i></p>			
<p>Mail TAX-TO-PAY returns to</p>	<p>▶ Oregon Department of Revenue PO Box 14555 Salem OR 97309-0940</p>	<p>Mail REFUND returns and NO-TAX-DUE returns to</p>	<p>▶ REFUND PO Box 14700 Salem OR 97309-0930</p>