



Tax-Aide Supplement

Exercises for
Forms 40N and 40P

Tax-Aide Instructors and Volunteers:

This supplement is designed to be used with the 2007 Oregon *Nonresident and Part-Year Resident* tax booklet. Volunteers should familiarize themselves with all the information provided in the booklet. Also see the inside of the booklet for what's new for 2007. After reading through the booklet, volunteers should complete the four exercises using the blank Forms 40N and 40P. Solutions follow the blank forms.

The Tax-Aide publications are updated every year. We value your comments and suggestions. We'll use your suggestions to improve this publication, so please share them with us. Please mail your comments to one of the addresses below:

Oregon Department of Revenue
Policy and Systems Unit
Tax-Aide Coordinator
955 Center Street NE
Salem OR 97301-2555

E-mail: prac.revenue@state.or.us
(In the subject line write: Tax-Aide, 2007)

Thank you.

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Oregon Form 40N—Nonresident Return Exercises

Exercise 1:

Arnold and Maria Smith are married filing jointly and have no dependents.

Arnold—date of birth: 09/19/1948. SSN: 001-00-0000.

Maria—date of birth: 04/19/1949. SSN: 002-00-0000.

Home address: 2 Her Road, Battle Ground, Washington 98036. Telephone: 360-000-1111. They have lived in Battle Ground for 20 years.

Arnold worked for the Oregon Department of Transportation (ODOT) for 28 years. He retired in 2002.

Maria works for Megapixel, Inc., headquartered in Gresham, Oregon. She worked the entire year in their Vancouver, Washington, office.

In December 2007, the Smiths sold a Portland, Oregon, duplex rental property.

Here's their income:

Arnold's ODOT pension, fully taxable	\$18,000
Maria's wages	25,000
Interest from U.S. Bank, Gresham, OR	200
Interest from Rainier Bank, Seattle, WA	400
Taxable capital gain on sale of Oregon rental property	22,000

Here's the information from the Smiths' Schedule A itemized deductions:

Total medical expenses	\$6,750
Federal AGI	65,600
Limit: 7.5 percent of federal AGI	4,920
Net medical expenses on Schedule A	1,830
State income tax withheld—Oregon	2,250
Home mortgage interest	7,910
Property taxes	3,500
Total federal itemized deductions	<u>\$15,490</u>

Their federal income tax liability after credits is \$4,720.

Complete the Smiths' Form 40N.

Form 40N, Exercise 1

Amended Return <input type="checkbox"/>		OREGON		Form	
2007		INDIVIDUAL INCOME TAX RETURN		40N	
FOR NONRESIDENTS		For office use only			
Oregon resident:		Fiscal year ending		K F P J	
From mm / dd / yyyy To mm / dd / yyyy					
Last name		First name and initial		Social Security No. (SSN)	
Spouse's last name if joint return		Spouse's first name and initial if joint return		Spouse's SSN if joint return	
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 <input type="checkbox"/>			
Filing Status 1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly 3 <input type="checkbox"/> Married filing separately Spouse's name _____ Spouse's SSN _____ 4 <input type="checkbox"/> Head of household Person who qualifies you _____ 5 <input type="checkbox"/> 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 <input type="checkbox"/> 6d Disabled children only First names d <input type="checkbox"/> (see instructions) Total ● 6e <input type="checkbox"/>			
Check all that apply → 7a You were: <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind Spouse was: <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind		7b <input type="checkbox"/> You filed an extension		7c <input type="checkbox"/> You have federal Form 8886, REIT, or RIC	
		7d <input type="checkbox"/> You filed Oregon Form 24			

		Federal column (F)		Oregon column (S)		
INCOME	8 Wages, salaries, and other pay for work. Staple all Forms W-2 below	8F	.00	● 8S	.00	
	9 Taxable interest income from federal Form 1040, line 8a.....	9F	.00	● 9S	.00	
	10 Dividend income from federal Form 1040, line 9a	10F	.00	● 10S	.00	
	11 State and local income tax refunds from federal Form 1040, line 10.....	11F	.00	● 11S	.00	
	12 Alimony received from federal Form 1040, line 11	12F	.00	● 12S	.00	
	13 Business income or loss from federal Form 1040, line 12.....	13F	.00	● 13S	.00	
	14 Capital gain or loss from federal Form 1040, line 13.....	14F	.00	● 14S	.00	
	15 Other gains or losses from federal Form 1040, line 14.....	15F	.00	● 15S	.00	
	16 IRA distributions from federal Form 1040, line 15b	16F	.00	● 16S	.00	
	17 Pensions and annuities from federal Form 1040, line 16b.....	17F	.00	● 17S	.00	
	18 Rents, royalties, partnerships, etc., from federal Form 1040, line 17	18F	.00	● 18S	.00	
	19 Farm income or loss from federal Form 1040, line 18	19F	.00	● 19S	.00	
	20 Unemployment and other income from federal Form 1040, lines 19 through 21 ...	20F	.00	● 20S	.00	
	21 Total income. Add lines 8 through 20	● 21F	.00	● 21S	.00	
	ADJUSTMENTS TO INCOME	22 IRA or SEP and SIMPLE contributions, federal Form 1040, lines 28 and 32.....	22F	.00	● 22S	.00
		23 Education deductions from federal Form 1040, lines 23, 33, and 34	23F	.00	● 23S	.00
		24 Moving expenses from federal Form 1040, line 26.....	24F	.00	● 24S	.00
		25 Deduction for self-employment tax from federal Form 1040, line 27	25F	.00	● 25S	.00
		26 Self-employed health insurance deduction from federal Form 1040, line 29	26F	.00	● 26S	.00
		27 Alimony paid from federal Form 1040, line 31a	27F	.00	● 27S	.00
		28 Other adjustments to income. Identify: ● 28x <input type="checkbox"/> ● 28y \$ <input type="checkbox"/> Schedule 28z <input type="checkbox"/> ..	● 28F	.00	● 28S	.00
29 Total adjustments to income. Add lines 22 through 28		● 29F	.00	● 29S	.00	
30 Income after adjustments. Line 21 minus line 29		● 30F	.00	● 30S	.00	
ADDITIONS		31 Interest on state and local government bonds outside of Oregon	● 31F	.00	● 31S	.00
	32 Federal election on interest and dividends of a minor child	● 32F	.00	● 32S	.00	
	33 Other additions. Identify: ● 33x <input type="checkbox"/> ● 33y \$ <input type="checkbox"/> Schedule attached 33z <input type="checkbox"/> ..	● 33F	.00	● 33S	.00	
	34 Total additions. Add lines 31 through 33	● 34F	.00	● 34S	.00	
35 Income after additions. Add lines 30 and 34	● 35F	.00	● 35S	.00		
SUBTRACTIONS	36 Social Security and tier 1 Railroad Retirement Board benefits included on line 20F ..	● 36F	.00	● 36S	.00	
	37 Other subtractions. Identify: ● 37x <input type="checkbox"/> ● 37y \$ <input type="checkbox"/> Schedule attached 37z <input type="checkbox"/> ..	● 37F	.00	● 37S	.00	
	38 Income after subtractions. Line 35 minus lines 36 and 37	● 38F	.00	● 38S	.00	
	39 Oregon percentage. Line 38S ÷ line 38F (not more than 100.0%) ● 39 <input type="checkbox"/> . %	● 39				

Form 40N, Exercise 1

Page 2 — 2007 Form 40N

	40	Amount from front of form, line 38S (Oregon amount).....	40		.00
DEDUCTIONS AND MODIFICATIONS	41	Itemized deductions from federal Schedule A, line 29.....	41		.00
	42	State income tax or sales tax claimed as itemized deduction.....	42		.00
	43	Net Oregon itemized deductions. Line 41 minus line 42.....	43		.00
	44	Standard deduction from page 27.....	44		.00
	45	2007 federal tax liability (\$0-\$5,500; see instructions for the correct amount)....	45		.00
	46	Other deductions and modifications. Identify: ●46x <input type="checkbox"/> ●46y \$ <input type="text"/> Schedule 46z <input type="checkbox"/>	46		.00
	47	Deductions and modifications X Oregon percentage. See page 29.....	47		.00
	48	Deductions and modifications not multiplied by the Oregon percentage. See page 29 ●48	48		.00
	49	Total deductions and other modifications. Add lines 47 and 48.....	49		.00
	50	Oregon taxable income. Line 40 minus line 49.....	50		.00
OREGON TAX	51	Tax. See page 29 for instructions. Enter tax here.....	51		.00
	Check if tax is from: 51a <input type="checkbox"/> Tax charts or ●51b <input type="checkbox"/> Form FIA-40N or ●51c <input type="checkbox"/> Worksheet FCG				
	52	Interest on certain installment sales.....	52		.00
	53	Total tax before credits. Add lines 51 and 52.....	OREGON TAX →	53	.00
NONREFUNDABLE CREDITS	54	Exemption credit. See instructions, page 30.....	54		.00
	55	Credit for income taxes paid to another state. State: ●55y <input type="text"/> Schedule 55z <input type="checkbox"/>	55		.00
	56	Other credits. Identify: ●56x <input type="checkbox"/> ●56y \$ <input type="text"/> Schedule attached 56z <input type="checkbox"/>	56		.00
	57	Total non-refundable credits. Add lines 54 through 56.....	57		.00
	58	Net income tax. Line 53 minus line 57. If line 57 is more than line 53, enter -0-.....	58		.00
PAYMENTS AND REFUNDABLE CREDITS	59	Oregon income tax withheld from income. Attach Forms W-2 and 1099	59		.00
	60	Estimated tax payments for 2007 and payments made with your extension.....	60		.00
	61	Nonresidents. Tax withheld from pass-through entity.....	61		.00
	62	Earned income credit. See instructions, page 33.....	62		.00
	63	Working family child care credit from WFC-N/P, line 21.....	63		.00
	Number from WFC-N/P, line 5 ●63a <input type="text"/> Amount from WFC-N/P, line 18 ●63b \$ <input type="text"/>				
	64	Mobile home park closure credit. Attach Schedule MPC.....	64		.00
	65	Total payments and refundable credits. Add lines 59 through 64.....	65		.00
66	Overpayment. Is line 58 less than line 65? If so, line 65 minus line 58.....	OVERPAYMENT →	66		.00
67	Tax to pay. Is line 58 more than line 65? If so, line 58 minus line 65.....	TAX TO PAY →	67		.00
68	Penalty and interest for filing or paying late. See instructions, page 33.....	68		.00	
69	Interest on underpayment of estimated tax. Attach Form 10 and check box <input type="checkbox"/>	69		.00	
Exception # from Form 10, line 1 ●69a <input type="text"/>					
70	Total penalty and interest due. Add lines 68 and 69.....	70		.00	
71	Amount you owe. Line 67 plus line 70.....	AMOUNT YOU OWE →	71		.00
72	Refund. Is line 66 more than line 70? If so, line 66 minus line 70.....	REFUND →	72		.00
73	Estimated tax. Fill in the part of line 72 you want applied to 2008 estimated tax.....	73		.00	
CHARITABLE CHECKOFFS PAGE 34 <i>I want to donate part of my tax refund to the following fund(s)</i>	74	Oregon Nongame Wildlife.....	74		.00
	75	Child Abuse Prevention.....	75		.00
	76	Alzheimer's Disease Research.....	76		.00
	77	Stop Dom. & Sexual Violence.....	77		.00
	78	AIDS/HIV Education & Services.....	78		.00
	79	OR Military Financial Assist.....	79		.00
	80	Habitat for Humanity.....	80		.00
	81	OR Head Start Association.....	81		.00
82	American Diabetes Association.....	82		.00	
83	Oregon Coast Aquarium.....	83		.00	
84	SMART.....	84		.00	
85	SOLV.....	85		.00	
86a	Charity code.....	86a		.00	
86b	Charity code.....	86b		.00	
87a	Charity code.....	87a		.00	
87b	Charity code.....	87b		.00	
88	Total. Add lines 73 through 87. Total can't be more than your refund on line 72.....	88		.00	
89	NET REFUND. Line 72 minus line 88. This is your net refund.....	NET REFUND →	89		.00
DIRECT DEPOSIT	90	For direct deposit of your refund, see the instructions on page 36. ● Type of Account: <input type="checkbox"/> Checking or <input type="checkbox"/> Savings			
	● Routing No. <input type="text"/> ● Account No. <input type="text"/>				

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

Under penalty for false swearing, I declare that the information in this return and attachments is true, correct, and complete.

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			

150-101-048 (Rev. 12-07)

Exercise 2:

Assume the same facts as in Exercise 1, with the following changes:

Arnold is age 65 and his DOB is 09/19/1942.

Maria worked 192 days in Megapixel's Oregon office out of a total of 240 days worked in 2007.

Arnold gave \$50 to the Washington Republican Party, while Maria sent \$75 to the U.S. Democratic Party.

The \$2,250 Oregon total payments is a combination of \$1,853 withholding for 2007 from Maria's wages, plus an estimated tax payment of \$397.

Complete their Oregon Form 40N.

Form 40N, Exercise 2

Amended Return <input type="checkbox"/>		OREGON		Form	
2007		INDIVIDUAL INCOME TAX RETURN		40N	
FOR NONRESIDENTS					
For office use only					
Oregon resident:			Fiscal year ending		
From mm / dd / yyyy To mm / dd / yyyy			K F P J		
Last name		First name and initial		Social Security No. (SSN)	
		<input type="checkbox"/> Deceased		- -	
Spouse's last name if joint return		Spouse's first name and initial if joint return		Spouse's SSN if joint return	
		<input type="checkbox"/> Deceased		- -	
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 <input type="checkbox"/>
Filing Status 1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly 3 <input type="checkbox"/> Married filing separately Spouse's name _____ Spouse's SSN _____ 4 <input type="checkbox"/> Head of household Person who qualifies you _____ 5 <input type="checkbox"/> 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 <input type="checkbox"/> 6d Disabled children only First names d <input type="checkbox"/> (see instructions) Total • 6e <input type="checkbox"/>		
Check all that apply →	7a You were: <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind Spouse was: <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind	7b <input type="checkbox"/> You filed an extension	7c <input type="checkbox"/> You have federal Form 8886, REIT, or RIC	7d <input type="checkbox"/> You filed Oregon Form 24	

		Federal column (F)	Oregon column (S)	
INCOME	8 Wages, salaries, and other pay for work. Staple all Forms W-2 below 8F	.00	.00	
	9 Taxable interest income from federal Form 1040, line 8a..... 9F	.00	.00	
	10 Dividend income from federal Form 1040, line 9a..... 10F	.00	.00	
	11 State and local income tax refunds from federal Form 1040, line 10..... 11F	.00	.00	
	12 Alimony received from federal Form 1040, line 11..... 12F	.00	.00	
	13 Business income or loss from federal Form 1040, line 12..... 13F	.00	.00	
	14 Capital gain or loss from federal Form 1040, line 13..... 14F	.00	.00	
	15 Other gains or losses from federal Form 1040, line 14..... 15F	.00	.00	
	16 IRA distributions from federal Form 1040, line 15b..... 16F	.00	.00	
	17 Pensions and annuities from federal Form 1040, line 16b..... 17F	.00	.00	
	18 Rents, royalties, partnerships, etc., from federal Form 1040, line 17..... 18F	.00	.00	
	19 Farm income or loss from federal Form 1040, line 18..... 19F	.00	.00	
	20 Unemployment and other income from federal Form 1040, lines 19 through 21 ... 20F	.00	.00	
	21 Total income. Add lines 8 through 20..... • 21F	.00	.00	
	ADJUSTMENTS TO INCOME	22 IRA or SEP and SIMPLE contributions, federal Form 1040, lines 28 and 32..... 22F	.00	.00
		23 Education deductions from federal Form 1040, lines 23, 33, and 34..... 23F	.00	.00
		24 Moving expenses from federal Form 1040, line 26..... 24F	.00	.00
		25 Deduction for self-employment tax from federal Form 1040, line 27..... 25F	.00	.00
		26 Self-employed health insurance deduction from federal Form 1040, line 29..... 26F	.00	.00
		27 Alimony paid from federal Form 1040, line 31a..... 27F	.00	.00
		28 Other adjustments to income. Identify: • 28x <input type="checkbox"/> • 28y \$ <input type="checkbox"/> Schedule 28z <input type="checkbox"/> 28F	.00	.00
29 Total adjustments to income. Add lines 22 through 28..... • 29F		.00	.00	
30 Income after adjustments. Line 21 minus line 29..... • 30F		.00	.00	
ADDITIONS		31 Interest on state and local government bonds outside of Oregon..... • 31F	.00	.00
	32 Federal election on interest and dividends of a minor child..... • 32F	.00	.00	
	33 Other additions. Identify: • 33x <input type="checkbox"/> • 33y \$ <input type="checkbox"/> Schedule attached 33z <input type="checkbox"/> 33F	.00	.00	
	34 Total additions. Add lines 31 through 33..... • 34F	.00	.00	
	35 Income after additions. Add lines 30 and 34..... • 35F	.00	.00	
SUBTRACTIONS	36 Social Security and tier 1 Railroad Retirement Board benefits included on line 20F .. • 36F	.00	.00	
	37 Other subtractions. Identify: • 37x <input type="checkbox"/> • 37y \$ <input type="checkbox"/> Schedule attached 37z <input type="checkbox"/> .. • 37F	.00	.00	
	38 Income after subtractions. Line 35 minus lines 36 and 37..... • 38F	.00	.00	
	39 Oregon percentage. Line 38S ÷ line 38F (not more than 100.0%) • 39 <input type="text"/> %			

▲ Carry this ▲ amount to line 40

Form 40N, Exercise 2

Page 2 — 2007 Form 40N

	40 Amount from front of form, line 38S (Oregon amount).....	40	.00	
DEDUCTIONS AND MODIFICATIONS	41 Itemized deductions from federal Schedule A, line 29	41	.00	
	42 State income tax or sales tax claimed as itemized deduction.....	42	.00	
	43 Net Oregon itemized deductions. Line 41 minus line 42	43	.00	
	44 Standard deduction from page 27	44	.00	
	45 2007 federal tax liability (\$0-\$5,500; see instructions for the correct amount)....	45	.00	
	46 Other deductions and modifications. Identify: ●46x <input type="checkbox"/> ●46y \$ <input type="text"/> Schedule 46z <input type="checkbox"/> ●46	46	.00	
	47 Deductions and modifications X Oregon percentage. See page 29.....	47	.00	
	48 Deductions and modifications not multiplied by the Oregon percentage. See page 29 ●48	48	.00	
49 Total deductions and other modifications. Add lines 47 and 48		49	.00	
50 Oregon taxable income. Line 40 minus line 49.....		50	.00	
OREGON TAX	51 Tax. See page 29 for instructions. Enter tax here	51	.00	
	Check if tax is from: 51a <input type="checkbox"/> Tax charts or ●51b <input type="checkbox"/> Form FIA-40N or ●51c <input type="checkbox"/> Worksheet FCG			
	52 Interest on certain installment sales.....	52	.00	
53 Total tax before credits. Add lines 51 and 52		OREGON TAX → 53	.00	
NONREFUNDABLE CREDITS Attach proof →	54 Exemption credit. See instructions, page 30	54	.00	
	55 Credit for income taxes paid to another state. State: ●55y <input type="text"/> Schedule 55z <input type="checkbox"/> ●55	55	.00	
	56 Other credits. Identify: ●56x <input type="checkbox"/> ●56y \$ <input type="text"/> Schedule attached 56z <input type="checkbox"/> ●56	56	.00	
	57 Total non-refundable credits. Add lines 54 through 56	57	.00	
58 Net income tax. Line 53 minus line 57. If line 57 is more than line 53, enter -0-.....		58	.00	
PAYMENTS AND REFUNDABLE CREDITS Attach Schedule WFC-N/P if you claim this credit	59 Oregon income tax withheld from income. Attach Forms W-2 and 1099	59	.00	
	60 Estimated tax payments for 2007 and payments made with your extension	60	.00	
	61 Nonresidents. Tax withheld from pass-through entity	61	.00	
	62 Earned income credit. See instructions, page 33	62	.00	
	63 Working family child care credit from WFC-N/P, line 21	63	.00	
	Number from WFC-N/P, line 5 ●63a <input type="text"/> Amount from WFC-N/P, line 18 ●63b \$ <input type="text"/>			
	64 Mobile home park closure credit. Attach Schedule MPC.....	64	.00	
	65 Total payments and refundable credits. Add lines 59 through 64	65	.00	
66 Overpayment. Is line 58 less than line 65? If so, line 65 minus line 58	OVERPAYMENT → 66	.00		
67 Tax to pay. Is line 58 more than line 65? If so, line 58 minus line 65	TAX TO PAY → 67	.00		
68 Penalty and interest for filing or paying late. See instructions, page 33.....	68	.00		
69 Interest on underpayment of estimated tax. Attach Form 10 and check box <input type="checkbox"/> ●69	69	.00		
Exception # from Form 10, line 1 ●69a <input type="text"/>				
70 Total penalty and interest due. Add lines 68 and 69		70	.00	
71 Amount you owe. Line 67 plus line 70		AMOUNT YOU OWE → 71	.00	
72 Refund. Is line 66 more than line 70? If so, line 66 minus line 70		REFUND → 72	.00	
CHARITABLE CHECKOFFS PAGE 34 <i>I want to donate part of my tax refund to the following fund(s)</i>	73 Estimated tax. Fill in the part of line 72 you want applied to 2008 estimated tax ●73	73	.00	
	Oregon Nongame Wildlife ●74	.00	Child Abuse Prevention ●75	.00
	Alzheimer's Disease Research ●76	.00	Stop Dom. & Sexual Violence ●77	.00
	AIDS/HIV Education & Services ●78	.00	OR Military Financial Assist. ●79	.00
	Habitat for Humanity ●80	.00	OR Head Start Association ●81	.00
	American Diabetes Association ●82	.00	Oregon Coast Aquarium ●83	.00
	SMART ●84	.00	SOLV ●85	.00
	Charity code ●86a <input type="text"/> ●86b <input type="text"/>	.00	Charity code ●87a <input type="text"/> ●87b <input type="text"/>	.00
	88 Total. Add lines 73 through 87. Total can't be more than your refund on line 72		88	.00
	89 NET REFUND. Line 72 minus line 88. This is your net refund		NET REFUND → 89	.00
DIRECT DEPOSIT	90 For direct deposit of your refund, see the instructions on page 36. ● Type of Account: <input type="checkbox"/> Checking or <input type="checkbox"/> Savings			
	● Routing No. <input type="text"/> ● Account No. <input type="text"/>			

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

Under penalty for false swearing, I declare that the information in this return and attachments is true, correct, and complete.

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

150-101-048 (Rev. 12-07)

Oregon Form 40P—Part-Year Resident Return Exercises

Exercise 3:

Jada Kemp is divorced and filing as head of household. Date of birth: 10/12/1971. SSN: 003-00-0000. One dependent son, Cameron, age 10, lives with Jada. Date of birth: 3/8/1997. SSN: 003-00-0001.

Home address: 10 Boys Road, Brothers, Oregon 97712. Telephone: 541-000-0005.

Jada and Cameron moved to Oregon on August 1, 2007, from Winnemucca, Nevada. On November 30, 2007, Jada received a lump-sum payment of her retirement account from her Nevada employer.

She started her new career in Oregon in December 2007.

Here's Jada's income:

Wages from Nevada employer, all received before moving to Oregon	\$23,000
Interest from Series EE U.S. Savings Bonds cashed October 2, 2007	2,800
Nevada employer retirement account proceeds, fully taxable	11,000
Wages from Oregon employer	3,000

Jada's federal taxable income is \$25,150. Her federal tax liability after credits is \$2,656 (\$1,556 from Form 1040, line 57, and \$1,100 from Form 1040, line 60).

Jada will not itemize her deductions in 2007.

Jada's child-care expenses for the year are \$4,000. The amount on her federal Form 2441, line 6, is the maximum, \$3,000. Her child-care provider information:

Mary Poppins Daycare
224 Sugarplum Lane
Winnemucca, Nevada 89445
775-444-5566
EIN: 33-4455667
Child-care payments for 2007: \$3,675

Mother Hubbard's Place
1014 Shoehorn Road
Brothers, Oregon 97712
541-111-0005
EIN: 44-5566778
Child-care payments for 2007: \$325

Her Oregon withholding is \$367, and her December estimated tax payment is \$450.

Complete Jada's Form 40P and, if she qualifies, also complete Schedule WFC-N/P.

Form 40P, Exercise 3

Amended Return <input type="checkbox"/>		OREGON		Form	
2007		Individual Income Tax Return		40P	
FOR PART-YEAR RESIDENTS					
				For office use only	
Oregon resident:		Fiscal year ending			
From mm / dd / yyyy To mm / dd / yyyy		K F P J			
Last name		First name and initial		Social Security No. (SSN)	
Spouse's last name if joint return		Spouse's first name and initial if joint return		Spouse's SSN if joint return	
Current mailing address		Telephone number		Date of birth (mm/dd/yyyy)	
City		State		ZIP code	
Country		If you filed a return last year, and your name or address is different, check here <input type="checkbox"/>			
Filing Status 1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly 3 <input type="checkbox"/> Married filing separately 4 <input type="checkbox"/> Head of household 5 <input type="checkbox"/> 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 <input type="checkbox"/> 6d Disabled children only (see instructions) d <input type="checkbox"/> Total .....6e <input type="checkbox"/>			
Check all that apply → 7a You were: <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind Spouse was: <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind		7b <input type="checkbox"/> You filed an extension		7c <input type="checkbox"/> You have federal Form 8886, REIT, or RIC	
		7d <input type="checkbox"/> You filed Oregon Form 24			

		Federal column (F)	Oregon column (S)	
INCOME	8 Wages, salaries, and other pay for work. Staple all Forms W-2 below 8F	.00	.00	
	9 Taxable interest income from federal Form 1040, line 8a..... 9F	.00	.00	
	10 Dividend income from federal Form 1040, line 9a..... 10F	.00	.00	
	11 State and local income tax refunds from federal Form 1040, line 10..... 11F	.00	.00	
	12 Alimony received from federal Form 1040, line 11..... 12F	.00	.00	
	13 Business income or loss from federal Form 1040, line 12..... 13F	.00	.00	
	14 Capital gain or loss from federal Form 1040, line 13..... 14F	.00	.00	
	15 Other gains or losses from federal Form 1040, line 14..... 15F	.00	.00	
	16 IRA distributions from federal Form 1040, line 15b..... 16F	.00	.00	
	17 Pensions and annuities from federal Form 1040, line 16b..... 17F	.00	.00	
	18 Rents, royalties, partnerships, etc., from federal Form 1040, line 17..... 18F	.00	.00	
	19 Farm income or loss from federal Form 1040, line 18..... 19F	.00	.00	
	20 Unemployment and other income from federal Form 1040, lines 19 through 21 ... 20F	.00	.00	
	21 Total income. Add lines 8 through 20..... ● 21F	.00	.00	
	ADJUSTMENTS TO INCOME	22 IRA or SEP and SIMPLE contributions, federal Form 1040, lines 28 and 32..... 22F	.00	.00
		23 Education deductions from federal Form 1040, lines 23, 33, and 34..... 23F	.00	.00
		24 Moving expenses from federal Form 1040, line 26..... 24F	.00	.00
		25 Deduction for self-employment tax from federal Form 1040, line 27..... 25F	.00	.00
		26 Self-employed health insurance deduction from federal Form 1040, line 29..... 26F	.00	.00
		27 Alimony paid from federal Form 1040, line 31a..... 27F	.00	.00
		28 Other adjustments to income. Identify: ●28x <input type="checkbox"/> ●28y \$ <input type="checkbox"/> Schedule 28z <input type="checkbox"/> ● 28F	.00	.00
29 Total adjustments to income. Add lines 22 through 28..... ● 29F		.00	.00	
30 Income after adjustments. Line 21 minus line 29..... ● 30F		.00	.00	
ADDITIONS		31 Interest on state and local government bonds outside of Oregon..... ● 31F	.00	.00
	32 Federal election on interest and dividends of a minor child..... ● 32F	.00	.00	
	33 Other additions. Identify: ●33x <input type="checkbox"/> ●33y \$ <input type="checkbox"/> Schedule attached 33z <input type="checkbox"/> ● 33F	.00	.00	
	34 Total additions. Add lines 31 through 33..... ● 34F	.00	.00	
	35 Income after additions. Add lines 30 and 34..... ● 35F	.00	.00	
SUBTRACTIONS	36 Social Security and tier 1 Railroad Retirement Board benefits included on line 20F .. ● 36F	.00	.00	
	37 Other subtractions. Identify: ●37x <input type="checkbox"/> ●37y \$ <input type="checkbox"/> Schedule attached 37z <input type="checkbox"/> .. ● 37F	.00	.00	
	38 Income after subtractions. Line 35 minus lines 36 and 37..... ● 38F	.00	.00	
	39 Oregon percentage. Line 38S ÷ line 38F (not more than 100.0%) ●39 <input type="checkbox"/> . % ▲ Carry this ▲ amount to line 40	.00	.00	

Form 40P, Exercise 3

Page 2 — 2007 Form 40P

	40 Amount from front of form, line 38F (federal amount).....	40	.00	
DEDUCTIONS AND MODIFICATIONS	41 Itemized deductions from federal Schedule A, line 29..... ● 41	.00	}	EITHER, NOT BOTH
	42 State income tax or sales tax claimed as itemized deduction..... ● 42	.00		
	43 Net Oregon itemized deductions. Line 41 minus line 42..... ● 43	.00		
	44 Standard deduction from page 27..... ● 44	.00		
	45 2007 federal tax liability (\$0-\$5,500; see instructions for the correct amount).... ● 45	.00		
46 Other deductions and modifications. Identify: ●46x <input type="checkbox"/> ●46y \$ <input type="text"/> Schedule 46z <input type="checkbox"/> ● 46	.00			
	47 Add lines 43, 45, and 46 if itemizing. Otherwise, add lines 44, 45, and 46..... ● 47	.00		
	48 Taxable income. Line 40 minus line 47..... ● 48	.00		
OREGON TAX	49 Tax from tax charts. <input type="checkbox"/> See instructions, page 29..... ● 49	.00		
	50 Oregon income tax. Line 49 X Oregon percentage from line 39, or..... ● 50	.00		
	Check if tax is from: ● 50a <input type="checkbox"/> Form FIA-40P or ● 50b <input type="checkbox"/> Worksheet FCG			
	51 Interest on certain installment sales..... ● 51	.00		
	52 Total tax before credits. Add lines 50 and 51..... OREGON TAX-▶ ● 52	.00		
NONREFUNDABLE CREDITS	53 Exemption credit. See instructions, page 30..... ● 53	.00	}	ADD TOGETHER
	54 Child and dependent care credit. See instructions, page 31..... ● 54	.00		
ATTACH PROOF	55 Credit for income taxes paid to another state. State: ●55y <input type="checkbox"/> Schedule 55z <input type="checkbox"/> ●55	.00		
	56 Other credits. Identify: ●56x <input type="checkbox"/> ●56y \$ <input type="text"/> Schedule attached 56z <input type="checkbox"/> ● 56	.00		
	57 Total non-refundable credits. Add lines 53 through 56..... ● 57	.00		
	58 Net income tax. Line 52 minus line 57. If line 57 is more than line 52, enter -0-..... ● 58	.00		
PAYMENTS AND REFUNDABLE CREDITS	59 Oregon income tax withheld from income. Attach Forms W-2 and 1099..... ● 59	.00	}	ADD TOGETHER
	60 Estimated tax payments for 2007 and payments made with your extension..... ● 60	.00		
	61 Nonresidents. Tax withheld from pass-through entity..... ● 61	.00		
	62 Earned income credit. See instructions, page 33..... ● 62	.00		
	63 Working family child care credit from WFC-N/P, line 21..... ● 63	.00		
Attach Schedule WFC-N/P if you claim this credit	Number from WFC-N/P, line 5 ●63a <input type="text"/> Amount from WFC-N/P, line 18 ●63b \$ <input type="text"/>			
	64 Mobile home park closure credit. Attach Schedule MPC..... ● 64	.00		
	65 Total payments and refundable credits. Add lines 59 through 64..... ● 65	.00		
	66 Overpayment. Is line 58 less than line 65? If so, line 65 minus line 58..... OVERPAYMENT-▶ ● 66	.00		
	67 Tax to pay. Is line 58 more than line 65? If so, line 58 minus line 65..... TAX TO PAY-▶ ● 67	.00		
	68 Penalty and interest for filing or paying late. See instructions, page 33..... ● 68	.00	}	ADD TOGETHER
	69 Interest on underpayment of estimated tax. Attach Form 10 and check box <input type="checkbox"/> ● 69	.00		
	Exception # from Form 10, line 1 ●69a <input type="text"/>			
	70 Total penalty and interest due. Add lines 68 and 69..... ● 70	.00		
	71 Amount you owe. Line 67 plus line 70..... AMOUNT YOU OWE-▶ ● 71	.00		
	72 Refund. Is line 66 more than line 70? If so, line 66 minus line 70..... REFUND-▶ ● 72	.00		
CHARITABLE CHECKOFFS PAGE 34 <i>I want to donate part of my tax refund to the following fund(s)</i>	Oregon Nongame Wildlife ● 74	.00	}	These will reduce your refund
	Alzheimer's Disease Research ● 76	.00		
	AIDS/HIV Education & Services ● 78	.00		
	Habitat for Humanity ● 80	.00		
	American Diabetes Association ● 82	.00		
	SMART ● 84	.00		
	Charity code ●86a <input type="text"/> ●86b <input type="text"/>	.00		
	Child Abuse Prevention ● 75	.00		
	Stop Dom. & Sexual Violence ● 77	.00		
	OR Military Financial Assist. ● 79	.00		
OR Head Start Association ● 81	.00			
Oregon Coast Aquarium ● 83	.00			
SOLV ● 85	.00			
Charity code ●87a <input type="text"/> ●87b <input type="text"/>	.00			
	88 Total. Add lines 73 through 87. Total can't be more than your refund on line 72..... ● 88	.00		
	89 NET REFUND. Line 72 minus line 88. This is your net refund..... NET REFUND-▶ ● 89	.00		

DIRECT DEPOSIT 90 For direct deposit of your refund, see the instructions on page 36. ● Type of Account: Checking or Savings

● Routing No. ● Account No.

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

Under penalty for false swearing, I declare that the information in this return and attachments is true, correct, and complete.

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.

150-101-055 (Rev. 12-07)

Form 40P, Exercise 3

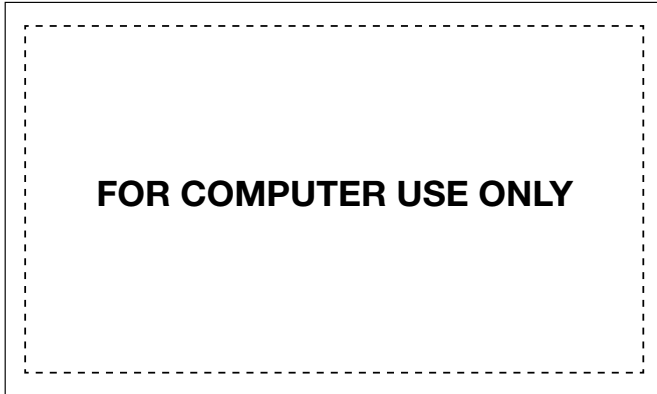
Schedule WFC-N/P	Oregon Working Family Child Care Credit for Form 40N and Form 40P Filers	2007
-----------------------------	---	-------------

Last name	First name and initial	Social Security No. (SSN) - -	<input type="checkbox"/> Attending school <input type="checkbox"/> Form WFC-DP is attached
Spouse's last name if joint return	Spouse's first name and initial if joint return	Spouse's SSN if joint return - -	<input type="checkbox"/> Attending school <input type="checkbox"/> Form WFC-DP is attached

YOU MAY BE REQUIRED TO PROVIDE PROOF OF YOUR PAYMENT OF YOUR CHILD CARE EXPENSES

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 2007, including exemptions released to you by your child's other parent, or who are not related by blood, marriage, or adoption 4
5. Household size. Line 3 minus line 4 5



Qualifying Child Care Expenses Paid in 2007. Complete all information for each child care provider you paid in 2007.

Provider's full name and complete address	Provider's SSN or FEIN	Child to Provider Relationship	
6. Name _____ Address _____ City, State, ZIP Code _____	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/> (enter code)	
	Provider's Telephone No. _____	Amount You Paid to Provider	
		..... 6	\$ <input style="width: 60px;" type="text"/>

Provider's full name and complete address	Provider's SSN or FEIN	Child to Provider Relationship	
7. Name _____ Address _____ City, State, ZIP Code _____	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/> (enter code)	
	Provider's Telephone No. _____	Amount You Paid to Provider	
		..... 7	\$ <input style="width: 60px;" type="text"/>

Provider's full name and complete address	Provider's SSN or FEIN	Child to Provider Relationship	
8. Name _____ Address _____ City, State, ZIP Code _____	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/> (enter code)	
	Provider's Telephone No. _____	Amount You Paid to Provider	
		..... 8	\$ <input style="width: 60px;" type="text"/>

9. Add amounts on lines 6 through 8 and enter the result here. If you have more than three providers, check here 9a 9 \$

Qualifying Child Information—Complete all information for each child	Child's SSN	Child's Date of Birth	Child to Taxpayer Relationship (enter code)	Qualifying Expenses You Paid for Child
10. First and Last Name of Child				\$ <input style="width: 60px;" type="text"/>
11.				\$ <input style="width: 60px;" type="text"/>
12.				\$ <input style="width: 60px;" type="text"/>
13.				\$ <input style="width: 60px;" type="text"/>
14. Add amounts on lines 10 through 13 and enter the result here. If you have more than four qualifying children, check here 14a <input type="checkbox"/> 14				\$ <input style="width: 60px;" type="text"/>

Computation of Credit

15. Enter your federal adjusted gross income (Form 40N or Form 40P, line 30F)..... 15
16. Enter your Oregon adjusted gross income (Form 40N or Form 40P, line 30S) 16
17. Enter the larger of line 15 or line 16 17
18. Enter the total qualifying child care expenses you paid in 2007 from line 9 above 18
19. 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..... 19 x .
20. Multiply the amount on line 18 by the decimal amount on line 19 and enter here 20
21. Multiply line 20 by the Oregon percentage (Form 40N or Form 40P, line 39). Enter the result here and on Form 40N or Form 40P, line 63. This is your working family child care credit 21

—YOU MUST ATTACH THIS SCHEDULE TO YOUR OREGON TAX RETURN TO RECEIVE THIS CREDIT —

150-101-170 (Rev. 12-07) DRAFT 08/27/2007

Exercise 4:

Townsend and Rose Pete are married filing jointly.

Townsend—date of birth: 03/07/1951. SSN: 005-00-0000.

Rose—date of birth: 12/17/1949. SSN: 004-00-0000.

Their two dependent daughters live with them: Piper, age 16, and Pumpkin, age 12.

Current home address: 5 Married Lane, Miami, Florida 34444. Telephone: 342-000-2000.

The Petes lived in Elkton, Oregon, from 1987 through March 31, 2007. They moved to Miami, Florida, on April 1, 2007. The Petes are on business here in Oregon (making repairs to their rental so they can put it up for sale).

Here's their income:

Rose's Oregon wages (received before moving to Florida)	\$3,000
Townsend's Oregon wages (received before moving to Florida)	9,000
Rose's Florida wages	6,000
Interest from a CD at Miami Trust Co., matured and paid July 1, 2007	680
Interest from Oregon banks received evenly throughout 2007	360
Net income from Oregon rental property received evenly throughout 2007	4,800

Rose received a gift of \$8,000 from her parents on August 14, 2007.

The Petes had deductible moving expenses of \$2,610 to move from Oregon to Florida.

They don't itemize their deductions.

Combined, Townsend and Rose have a total of \$840 Oregon income tax withholding in 2007.

Their 2007 federal tax liability after credits is \$0. Their federal earned income credit is \$3,908.

The Petes want to use direct deposit if they have a refund. Here's their bank account information:

- Account type: Savings
- Bank routing number: 12-4564564
- Bank account number: 123123123555

Complete the Petes' Form 40P.

Form 40P, Exercise 4

Amended Return <input type="checkbox"/>		OREGON		Form	
2007		Individual Income Tax Return		40P	
FOR PART-YEAR RESIDENTS					
For office use only					
Oregon resident:			Fiscal year ending		K F P J
From mm / dd / yyyy		To mm / dd / yyyy			
Last name		First name and initial		Social Security No. (SSN)	
Spouse's last name if joint return		Spouse's first name and initial if joint return		Spouse's SSN if joint return	
Current mailing address		City		Telephone number	
State		ZIP code		Country	
Filing Status 1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly 3 <input type="checkbox"/> Married filing separately 4 <input type="checkbox"/> Head of household 5 <input type="checkbox"/> Qualifying widow(er) with dependent child		Exemptions 6a Yourself .....Regular <input type="checkbox"/>Severely disabled <input type="checkbox"/>6a 6b Spouse.....Regular <input type="checkbox"/>Severely disabled <input type="checkbox"/>b 6c All dependents First names c 6d Disabled children only (see instructions) d Total • 6e		If you filed a return last year, and your name or address is different, check here <input type="checkbox"/>	
Check all that apply → 7a You were: <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind Spouse was: <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind		7b <input type="checkbox"/> You filed an extension		7c <input type="checkbox"/> You have federal Form 8886, REIT, or RIC	
		7d <input type="checkbox"/> You filed Oregon Form 24			

		Federal column (F)	Oregon column (S)
INCOME	8 Wages, salaries, and other pay for work. Staple all Forms W-2 below	8F .00	• 8S .00
	9 Taxable interest income from federal Form 1040, line 8a.....	9F .00	• 9S .00
	10 Dividend income from federal Form 1040, line 9a.....	10F .00	• 10S .00
	11 State and local income tax refunds from federal Form 1040, line 10.....	11F .00	• 11S .00
	12 Alimony received from federal Form 1040, line 11.....	12F .00	• 12S .00
	13 Business income or loss from federal Form 1040, line 12.....	13F .00	• 13S .00
	14 Capital gain or loss from federal Form 1040, line 13.....	14F .00	• 14S .00
	15 Other gains or losses from federal Form 1040, line 14.....	15F .00	• 15S .00
	16 IRA distributions from federal Form 1040, line 15b.....	16F .00	• 16S .00
	17 Pensions and annuities from federal Form 1040, line 16b.....	17F .00	• 17S .00
	18 Rents, royalties, partnerships, etc., from federal Form 1040, line 17.....	18F .00	• 18S .00
19 Farm income or loss from federal Form 1040, line 18.....	19F .00	• 19S .00	
20 Unemployment and other income from federal Form 1040, lines 19 through 21 ...	20F .00	• 20S .00	
21 Total income. Add lines 8 through 20.....	• 21F .00	• 21S .00	
ADJUSTMENTS TO INCOME	22 IRA or SEP and SIMPLE contributions, federal Form 1040, lines 28 and 32.....	22F .00	• 22S .00
	23 Education deductions from federal Form 1040, lines 23, 33, and 34.....	23F .00	• 23S .00
	24 Moving expenses from federal Form 1040, line 26.....	24F .00	• 24S .00
	25 Deduction for self-employment tax from federal Form 1040, line 27.....	25F .00	• 25S .00
	26 Self-employed health insurance deduction from federal Form 1040, line 29.....	26F .00	• 26S .00
	27 Alimony paid from federal Form 1040, line 31a.....	27F .00	• 27S .00
	28 Other adjustments to income. Identify: • 28x <input type="checkbox"/> • 28y \$ <input type="checkbox"/> Schedule 28z <input type="checkbox"/> • 28F	.00	• 28S .00
	29 Total adjustments to income. Add lines 22 through 28.....	• 29F .00	• 29S .00
	30 Income after adjustments. Line 21 minus line 29.....	• 30F .00	• 30S .00
	ADDITIONS	31 Interest on state and local government bonds outside of Oregon.....	• 31F .00	• 31S .00
32 Federal election on interest and dividends of a minor child.....		• 32F .00	• 32S .00
33 Other additions. Identify: • 33x <input type="checkbox"/> • 33y \$ <input type="checkbox"/> Schedule attached 33z <input type="checkbox"/>		• 33F .00	• 33S .00
34 Total additions. Add lines 31 through 33.....		• 34F .00	• 34S .00
35 Income after additions. Add lines 30 and 34.....		• 35F .00	• 35S .00
SUBTRACTIONS	36 Social Security and tier 1 Railroad Retirement Board benefits included on line 20F..	• 36F .00	• 36S .00
	37 Other subtractions. Identify: • 37x <input type="checkbox"/> • 37y \$ <input type="checkbox"/> Schedule attached 37z <input type="checkbox"/> ... • 37F	.00	• 37S .00
	38 Income after subtractions. Line 35 minus lines 36 and 37.....	• 38F .00	• 38S .00
	39 Oregon percentage. Line 38S ÷ line 38F (not more than 100.0%) • 39 <input type="checkbox"/> . %	• 39F .00	• 39S .00

▲ Carry this ▲ amount to line 40

Form 40P, Exercise 4

Page 2 — 2007 Form 40P

	40 Amount from front of form, line 38F (federal amount).....	40	.00	
DEDUCTIONS AND MODIFICATIONS	41 Itemized deductions from federal Schedule A, line 29	● 41	.00	
	42 State income tax or sales tax claimed as itemized deduction.....	● 42	.00	
	43 Net Oregon itemized deductions. Line 41 minus line 42	● 43	.00	
	44 Standard deduction from page 27	● 44	.00	
	45 2007 federal tax liability (\$0-\$5,500; see instructions for the correct amount)....	● 45	.00	
	46 Other deductions and modifications. Identify: ●46x <input type="checkbox"/> ●46y \$ <input type="text"/> Schedule 46z <input type="checkbox"/> ● 46	● 46	.00	
	47 Add lines 43, 45, and 46 if itemizing. Otherwise, add lines 44, 45, and 46	● 47	.00	
	48 Taxable income. Line 40 minus line 47.....	● 48	.00	
OREGON TAX	49 Tax from tax charts. <input type="checkbox"/> See instructions, page 29	● 49	.00	
	50 Oregon income tax. Line 49 X Oregon percentage from line 39, or.....	● 50	.00	
	Check if tax is from: ● 50a <input type="checkbox"/> Form FIA-40P or ● 50b <input type="checkbox"/> Worksheet FCG			
	51 Interest on certain installment sales.....	● 51	.00	
52 Total tax before credits. Add lines 50 and 51		OREGON TAX → ● 52	.00	
NONREFUNDABLE CREDITS	53 Exemption credit. See instructions, page 30	● 53	.00	
	54 Child and dependent care credit. See instructions, page 31.....	● 54	.00	
	ATTACH PROOF }	55 Credit for income taxes paid to another state. State: ●55y <input type="checkbox"/> Schedule 55z <input type="checkbox"/> ● 55	● 55	.00
		56 Other credits. Identify: ●56x <input type="checkbox"/> ●56y \$ <input type="text"/> Schedule attached 56z <input type="checkbox"/>	● 56	.00
	57 Total non-refundable credits. Add lines 53 through 56		● 57	.00
58 Net income tax. Line 52 minus line 57. If line 57 is more than line 52, enter -0-		● 58	.00	
PAYMENTS AND REFUNDABLE CREDITS	59 Oregon income tax withheld from income. Attach Forms W-2 and 1099	● 59	.00	
	60 Estimated tax payments for 2007 and payments made with your extension	● 60	.00	
	61 Nonresidents. Tax withheld from pass-through entity.....	● 61	.00	
	62 Earned income credit. See instructions, page 33	● 62	.00	
	Attach Schedule WFC-N/P if you claim this credit }	63 Working family child care credit from WFC-N/P, line 21	● 63	.00
		Number from WFC-N/P, line 5 ●63a <input type="text"/> Amount from WFC-N/P, line 18 ● 63b \$ <input type="text"/>	● 63	.00
	64 Mobile home park closure credit. Attach Schedule MPC.....	● 64	.00	
	65 Total payments and refundable credits. Add lines 59 through 64		● 65	.00
	66 Overpayment. Is line 58 less than line 65? If so, line 65 minus line 58.....		OVERPAYMENT → ● 66	.00
	67 Tax to pay. Is line 58 more than line 65? If so, line 58 minus line 65		TAX TO PAY → ● 67	.00
68 Penalty and interest for filing or paying late. See instructions, page 33.....	● 68	.00		
69 Interest on underpayment of estimated tax. Attach Form 10 and check box <input type="checkbox"/> ● 69	● 69	.00		
Exception # from Form 10, line 1 ●69a <input type="text"/>				
70 Total penalty and interest due. Add lines 68 and 69		● 70	.00	
71 Amount you owe. Line 67 plus line 70		AMOUNT YOU OWE → ● 71	.00	
72 Refund. Is line 66 more than line 70? If so, line 66 minus line 70		REFUND → ● 72	.00	
CHARITABLE CHECKOFFS PAGE 34 <i>I want to donate part of my tax refund to the following fund(s)</i>	Oregon Nongame Wildlife ● 74	.00	} These will reduce your refund	
	Alzheimer's Disease Research ● 76	.00		
	AIDS/HIV Education & Services ● 78	.00		
	Habitat for Humanity ● 80	.00		
	American Diabetes Association ● 82	.00		
	SMART ● 84	.00		
	Charity code ●86a <input type="text"/> ●86b <input type="text"/>	.00		
	Child Abuse Prevention ● 75	.00		
	Stop Dom. & Sexual Violence ● 77	.00		
	OR Military Financial Assist. ● 79	.00		
OR Head Start Association ● 81	.00			
Oregon Coast Aquarium ● 83	.00			
SOLV ● 85	.00			
Charity code ●87a <input type="text"/> ●87b <input type="text"/>	.00			
88 Total. Add lines 73 through 87. Total can't be more than your refund on line 72		● 88	.00	
89 NET REFUND. Line 72 minus line 88. This is your net refund		NET REFUND → ● 89	.00	

DIRECT DEPOSIT 90 For direct deposit of your refund, see the instructions on page 36. ● **Type of Account:** Checking or Savings

● Routing No. ● Account No.

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

Under penalty for false swearing, I declare that the information in this return and attachments is true, correct, and complete.

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. _____

150-101-055 (Rev. 12-07)

Form 40N, Exercise 1 Solution

Amended Return <input type="checkbox"/>		OREGON		Form													
2007		INDIVIDUAL INCOME TAX RETURN		40N													
FOR NONRESIDENTS		For office use only															
Oregon resident:		Fiscal year ending		K F P J													
From mm / dd / yyyy To mm / dd / yyyy																	
Last name Smith		First name and initial Arnold <input type="checkbox"/> Deceased		Social Security No. (SSN) 001 - 00 - 0000													
Spouse's last name if joint return Smith		Spouse's first name and initial if joint return Maria <input type="checkbox"/> Deceased		Spouse's SSN if joint return 002 - 00 - 0000													
Date of birth (mm/dd/yyyy) 09/19/1948		Date of birth (mm/dd/yyyy) 04/19/1949															
Current mailing address 2 Her Road				Telephone number (360) 000-1111													
City Battle Ground		State WA	ZIP code 98036	Country USA	If you filed a return last year, and your name or address is different, check here <input type="checkbox"/>												
Filing Status 1 <input type="checkbox"/> Single 2 <input checked="" type="checkbox"/> Married filing jointly 3 <input type="checkbox"/> Married filing separately 4 <input type="checkbox"/> Head of household 5 <input type="checkbox"/> Qualifying widow(er) with dependent child		Exemptions 6a YourselfRegular <input type="checkbox"/>Severely disabled <input type="checkbox"/>6a 6b Spouse.....Regular <input type="checkbox"/>Severely disabled <input type="checkbox"/>b 6c All dependents First names c 6d Disabled children only (see instructions) d Total6e		<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="text-align: center;">Total</td><td style="text-align: center;">1</td></tr> <tr><td style="text-align: center;">6a</td><td style="text-align: center;">1</td></tr> <tr><td style="text-align: center;">6b</td><td style="text-align: center;">1</td></tr> <tr><td style="text-align: center;">6c</td><td style="text-align: center;"></td></tr> <tr><td style="text-align: center;">6d</td><td style="text-align: center;"></td></tr> <tr><td style="text-align: center;">6e</td><td style="text-align: center;">2</td></tr> </table>		Total	1	6a	1	6b	1	6c		6d		6e	2
Total	1																
6a	1																
6b	1																
6c																	
6d																	
6e	2																
Check all that apply <input type="checkbox"/>		7a You were: <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind Spouse was: <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind	7b <input type="checkbox"/> You filed an extension	7c <input type="checkbox"/> You have federal Form 8886, REIT, or RIC	7d <input type="checkbox"/> You filed Oregon Form 24												

		Federal column (F)		Oregon column (S)	
INCOME	8 Wages, salaries, and other pay for work. Staple all Forms W-2 below	25,000	.00	8S	.00
	9 Taxable interest income from federal Form 1040, line 8a.....	600	.00	9S	.00
	10 Dividend income from federal Form 1040, line 9a.....	.00	.00	10S	.00
	11 State and local income tax refunds from federal Form 1040, line 10.....	.00	.00	11S	.00
	12 Alimony received from federal Form 1040, line 11 .....	.00	.00	12S	.00
	13 Business income or loss from federal Form 1040, line 12.....	.00	.00	13S	.00
	14 Capital gain or loss from federal Form 1040, line 13.....	22,000	.00	14S	22,000 .00
	15 Other gains or losses from federal Form 1040, line 14.....	.00	.00	15S	.00
	16 IRA distributions from federal Form 1040, line 15b.....	.00	.00	16S	.00
	17 Pensions and annuities from federal Form 1040, line 16b.....	18,000	.00	17S	.00
	18 Rents, royalties, partnerships, etc., from federal Form 1040, line 17 .....	.00	.00	18S	.00
	19 Farm income or loss from federal Form 1040, line 18 .....	.00	.00	19S	.00
	20 Unemployment and other income from federal Form 1040, lines 19 through 21 ...	.00	.00	20S	.00
	21 Total income. Add lines 8 through 20.....	65,600	.00	21S	22,000 .00
ADJUSTMENTS TO INCOME	22 IRA or SEP and SIMPLE contributions, federal Form 1040, lines 28 and 32.....	.00	.00	22S	.00
	23 Education deductions from federal Form 1040, lines 23, 33, and 34.....	.00	.00	23S	.00
	24 Moving expenses from federal Form 1040, line 26.....	.00	.00	24S	.00
	25 Deduction for self-employment tax from federal Form 1040, line 27 .....	.00	.00	25S	.00
	26 Self-employed health insurance deduction from federal Form 1040, line 29.....	.00	.00	26S	.00
	27 Alimony paid from federal Form 1040, line 31a.....	.00	.00	27S	.00
	28 Other adjustments to income. Identify: •28x <input type="checkbox"/> •28y \$ <input type="checkbox"/> Schedule 28z <input type="checkbox"/>00	.00	28S	.00
	29 Total adjustments to income. Add lines 22 through 28 .....	.00	.00	29S	.00
	30 Income after adjustments. Line 21 minus line 29	65,600	.00	30S	22,000 .00
ADDITIONS	31 Interest on state and local government bonds outside of Oregon .....	.00	.00	31S	.00
	32 Federal election on interest and dividends of a minor child .....	.00	.00	32S	.00
	33 Other additions. Identify: •33x <input type="checkbox"/> •33y \$ <input type="checkbox"/> Schedule attached 33z <input type="checkbox"/>00	.00	33S	.00
	34 Total additions. Add lines 31 through 33 .....	.00	.00	34S	.00
	35 Income after additions. Add lines 30 and 34	65,600	.00	35S	22,000 .00
SUBTRACTIONS	36 Social Security and tier 1 Railroad Retirement Board benefits included on line 20F ..	.00	.00	36S	.00
	37 Other subtractions. Identify: •37x <input type="checkbox"/> •37y \$ <input type="checkbox"/> Schedule attached 37z <input type="checkbox"/> ..	.00	.00	37S	.00
	38 Income after subtractions. Line 35 minus lines 36 and 37	65,600	.00	38S	22,000 .00
	39 Oregon percentage. Line 38S ÷ line 38F (not more than 100.0%)•39 <input type="text" value="0 3 3 .5 %"/>			▲ Carry this ▲ amount to line 40	

Form 40N, Exercise 1 Solution

Page 2 — 2007 Form 40N

		40 Amount from front of form, line 38S (Oregon amount).....	40	22,000	.00	
DEDUCTIONS AND MODIFICATIONS	41 Itemized deductions from federal Schedule A, line 29	● 41	15,490	.00	 EITHER, NOT BOTH	
	42 State income tax or sales tax claimed as itemized deduction.....	● 42	2,250	.00		
	43 Net Oregon itemized deductions. Line 41 minus line 42	● 43	13,240	.00		
	44 Standard deduction from page 27	● 44		.00		
	45 2007 federal tax liability (\$0-\$5,500; see instructions for the correct amount)....	● 45	4,720	.00		
	46 Other deductions and modifications. Identify: ●46x <input type="checkbox"/> ●46y \$ <input type="checkbox"/> Schedule 46z <input type="checkbox"/>	● 46		.00		
	47 Deductions and modifications X Oregon percentage. See page 29.....	● 47	6,017	.00		
	48 Deductions and modifications not multiplied by the Oregon percentage. See page 29 ● 48	● 48		.00		
		49 Total deductions and other modifications. Add lines 47 and 48	● 49	6,017	.00	
		50 Oregon taxable income. Line 40 minus line 49	● 50	15,983	.00	
OREGON TAX	51 Tax. See page 29 for instructions. Enter tax here	● 51	1,038	.00		
	Check if tax is from: 51a <input checked="" type="checkbox"/> Tax charts or ● 51b <input type="checkbox"/> Form FIA-40N or ● 51c <input type="checkbox"/> Worksheet FCG					
	52 Interest on certain installment sales.....	● 52		.00		
		53 Total tax before credits. Add lines 51 and 52	OREGON TAX → ● 53	1,038	.00	
NONREFUNDABLE CREDITS Attach proof →	54 Exemption credit. See instructions, page 30	● 54	111	.00	 ADD TOGETHER	
	55 Credit for income taxes paid to another state. State: ●55y <input type="checkbox"/> Schedule 55z <input type="checkbox"/>	● 55		.00		
	56 Other credits. Identify: ●56x <input type="checkbox"/> ●56y \$ <input type="checkbox"/> Schedule attached 56z <input type="checkbox"/>	● 56		.00		
	57 Total non-refundable credits. Add lines 54 through 56	● 57	111	.00		
	58 Net income tax. Line 53 minus line 57. If line 57 is more than line 53, enter -0-	● 58	927	.00		
PAYMENTS AND REFUNDABLE CREDITS Attach Schedule WFC-N/P if you claim this credit	59 Oregon income tax withheld from income. Attach Forms W-2 and 1099	● 59	2,250	.00	 ADD TOGETHER	
	60 Estimated tax payments for 2007 and payments made with your extension	● 60		.00		
	61 Nonresidents. Tax withheld from pass-through entity	● 61		.00		
	62 Earned income credit. See instructions, page 33	● 62		.00		
	63 Working family child care credit from WFC-N/P, line 21	● 63		.00		
	Number from WFC-N/P, line 5 ●63a <input type="checkbox"/> Amount from WFC-N/P, line 18 ●63b \$ <input type="checkbox"/>					
	64 Mobile home park closure credit. Attach Schedule MPC.....	● 64		.00		
	65 Total payments and refundable credits. Add lines 59 through 64.....	● 65	2,250	.00		
	66 Overpayment. Is line 58 less than line 65? If so, line 65 minus line 58	● 66	1,323	.00		
	67 Tax to pay. Is line 58 more than line 65? If so, line 58 minus line 65	● 67		.00		
68 Penalty and interest for filing or paying late. See instructions, page 33.....		● 68		.00	 ADD TOGETHER	
69 Interest on underpayment of estimated tax. Attach Form 10 and check box <input type="checkbox"/>	● 69		.00			
Exception # from Form 10, line 1 ●69a <input type="checkbox"/>						
70 Total penalty and interest due. Add lines 68 and 69		● 70		.00		
71 Amount you owe. Line 67 plus line 70		AMOUNT YOU OWE → ● 71		.00		
72 Refund. Is line 66 more than line 70? If so, line 66 minus line 70		REFUND → ● 72	1,323	.00		
CHARITABLE CHECKOFFS PAGE 34 I want to donate part of my tax refund to the following fund(s)	73 Estimated tax. Fill in the part of line 72 you want applied to 2008 estimated tax ● 73			.00	 These will reduce your refund	
	Oregon Nongame Wildlife ● 74			.00		
	Alzheimer's Disease Research ● 76			.00		
	AIDS/HIV Education & Services ● 78			.00		
	Habitat for Humanity ● 80			.00		
	American Diabetes Association ● 82			.00		
	SMART ● 84			.00		
	Charity code ●86a <input type="checkbox"/> ●86b <input type="checkbox"/>			.00		
	Child Abuse Prevention ● 75			.00		
	Stop Dom. & Sexual Violence ● 77			.00		
OR Military Financial Assist. ● 79			.00			
OR Head Start Association ● 81			.00			
Oregon Coast Aquarium ● 83			.00			
SOLV ● 85			.00			
Charity code ●87a <input type="checkbox"/> ●87b <input type="checkbox"/>			.00			
88 Total. Add lines 73 through 87. Total can't be more than your refund on line 72		● 88		.00		
89 NET REFUND. Line 72 minus line 88. This is your net refund		NET REFUND → ● 89	1,323	.00		
DIRECT DEPOSIT	90 For direct deposit of your refund, see the instructions on page 36. ● Type of Account: <input type="checkbox"/> Checking or <input type="checkbox"/> Savings					
	● Routing No. <input type="text"/>	● Account No. <input type="text"/>				

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

Under penalty for false swearing, I declare that the information in this return and attachments is true, correct, and complete.

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

150-101-048 (Rev. 12-07)

Form 40N, Exercise 2 Solution

Amended Return <input type="checkbox"/>		OREGON		Form	
2007		INDIVIDUAL INCOME TAX RETURN		40N	
FOR NONRESIDENTS					
For office use only					
Oregon resident:		mm / dd / yyyy		Fiscal year ending	
From		To		K F P J	
Last name Smith		First name and initial Arnold <input type="checkbox"/> Deceased		Social Security No. (SSN) 001 - 00 - 0000	
Spouse's last name if joint return Smith		Spouse's first name and initial if joint return Maria <input type="checkbox"/> Deceased		Spouse's SSN if joint return 002 - 00 - 0000	
Date of birth (mm/dd/yyyy) 09/19/1942		Date of birth (mm/dd/yyyy) 04/19/1949			
Current mailing address 2 Her Road				Telephone number (360) 000-1111	
City Battle Ground		State WA	ZIP code 98036	Country USA	
If you filed a return last year, and your name or address is different, check here <input type="checkbox"/>					
Filing Status		Exemptions		Total	
1 <input type="checkbox"/> Single		6a Yourself ....Regular 1 .....Severely disabled <input type="checkbox"/>		6a 1	
2 <input checked="" type="checkbox"/> Married filing jointly		6b Spouse.....Regular 1 .....Severely disabled <input type="checkbox"/>		6b 1	
3 <input type="checkbox"/> Married filing separately		6c All dependents First names _____		c _____	
4 <input type="checkbox"/> Head of household		6d Disabled children only (see instructions)		d _____	
5 <input type="checkbox"/> Qualifying widow(er) with dependent child				Total • 6e 2	
Check all that apply →		7a You were: <input checked="" type="checkbox"/> 65 or older <input type="checkbox"/> Blind	7b <input type="checkbox"/> You filed an extension	7c <input type="checkbox"/> You have federal Form 8886, REIT, or RIC	7d <input type="checkbox"/> You filed Oregon Form 24
Spouse was: <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind					

		Federal column (F)		Oregon column (S)		
INCOME	8 Wages, salaries, and other pay for work. Staple all Forms W-2 below	8F	25,000 .00	• 8S	20,000 .00	
	9 Taxable interest income from federal Form 1040, line 8a.....	9F	600 .00	• 9S	.00	
	10 Dividend income from federal Form 1040, line 9a.....	10F	.00	• 10S	.00	
	11 State and local income tax refunds from federal Form 1040, line 10.....	11F	.00	• 11S	.00	
	12 Alimony received from federal Form 1040, line 11.....	12F	.00	• 12S	.00	
	13 Business income or loss from federal Form 1040, line 12.....	13F	.00	• 13S	.00	
	14 Capital gain or loss from federal Form 1040, line 13.....	14F	22,000 .00	• 14S	22,000 .00	
	15 Other gains or losses from federal Form 1040, line 14.....	15F	.00	• 15S	.00	
	16 IRA distributions from federal Form 1040, line 15b.....	16F	.00	• 16S	.00	
	17 Pensions and annuities from federal Form 1040, line 16b.....	17F	18,000 .00	• 17S	.00	
	18 Rents, royalties, partnerships, etc., from federal Form 1040, line 17.....	18F	.00	• 18S	.00	
	19 Farm income or loss from federal Form 1040, line 18.....	19F	.00	• 19S	.00	
	20 Unemployment and other income from federal Form 1040, lines 19 through 21 ...	20F	.00	• 20S	.00	
	21 Total income. Add lines 8 through 20.....	• 21F	65,600 .00	• 21S	42,000 .00	
	ADJUSTMENTS TO INCOME	22 IRA or SEP and SIMPLE contributions, federal Form 1040, lines 28 and 32.....	22F	.00	• 22S	.00
		23 Education deductions from federal Form 1040, lines 23, 33, and 34.....	23F	.00	• 23S	.00
		24 Moving expenses from federal Form 1040, line 26.....	24F	.00	• 24S	.00
		25 Deduction for self-employment tax from federal Form 1040, line 27.....	25F	.00	• 25S	.00
		26 Self-employed health insurance deduction from federal Form 1040, line 29.....	26F	.00	• 26S	.00
		27 Alimony paid from federal Form 1040, line 31a.....	27F	.00	• 27S	.00
		28 Other adjustments to income. Identify: • 28x <input type="checkbox"/> • 28y \$ <input type="checkbox"/> Schedule 28z <input type="checkbox"/>	• 28F	.00	• 28S	.00
29 Total adjustments to income. Add lines 22 through 28.....		• 29F	.00	• 29S	.00	
30 Income after adjustments. Line 21 minus line 29.....		• 30F	65,600 .00	• 30S	42,000 .00	
ADDITIONS		31 Interest on state and local government bonds outside of Oregon	• 31F	.00	• 31S	.00
	32 Federal election on interest and dividends of a minor child.....	• 32F	.00	• 32S	.00	
	33 Other additions. Identify: • 33x <input type="checkbox"/> • 33y \$ <input type="checkbox"/> Schedule attached 33z <input type="checkbox"/>	• 33F	.00	• 33S	.00	
	34 Total additions. Add lines 31 through 33.....	• 34F	.00	• 34S	.00	
	35 Income after additions. Add lines 30 and 34.....	• 35F	65,600 .00	• 35S	42,000 .00	
SUBTRACTIONS	36 Social Security and tier 1 Railroad Retirement Board benefits included on line 20F ..	• 36F	.00			
	37 Other subtractions. Identify: • 37x <input type="checkbox"/> • 37y \$ <input type="checkbox"/> Schedule attached 37z <input type="checkbox"/>	• 37F	.00	• 37S	.00	
	38 Income after subtractions. Line 35 minus lines 36 and 37.....	• 38F	65,600 .00	• 38S	42,000 .00	
	39 Oregon percentage. Line 38S ÷ line 38F (not more than 100.0%)•	• 39	0 6 4 .0 %			

▲ Carry this ▲ amount to line 40

NOW GO TO THE BACK OF THE FORM →

Form 40N, Exercise 2 Solution

Page 2 — 2007 Form 40N

	40	Amount from front of form, line 38S (Oregon amount)	40	42,000	.00
DEDUCTIONS AND MODIFICATIONS	41	Itemized deductions from federal Schedule A, line 29	• 41	15,490	.00
	42	State income tax or sales tax claimed as itemized deduction	• 42	2,250	.00
	43	Net Oregon itemized deductions. Line 41 minus line 42	• 43	13,240	.00
	44	Standard deduction from page 27	• 44		.00
	45	2007 federal tax liability (\$0-\$5,500; see instructions for the correct amount)	• 45	4,720	.00
	46	Other deductions and modifications. Identify: • 46x <input checked="" type="checkbox"/> 606 • 46y \$ 4,920 Schedule 46z <input type="checkbox"/> • 46	• 46	4,920	.00
	47	Deductions and modifications X Oregon percentage. See page 29	• 47	14,643	.00
	48	Deductions and modifications not multiplied by the Oregon percentage. See page 29	• 48		.00
	49	Total deductions and other modifications. Add lines 47 and 48	• 49	14,643	.00
	50	Oregon taxable income. Line 40 minus line 49	• 50	27,357	.00
OREGON TAX	51	Tax. See page 29 for instructions. Enter tax here	• 51	2,062	.00
	52	Interest on certain installment sales	• 52		.00
	53	Total tax before credits. Add lines 51 and 52	OREGON TAX → • 53	2,062	.00
NONREFUNDABLE CREDITS Attach proof →	54	Exemption credit. See instructions, page 30	• 54	211	.00
	55	Credit for income taxes paid to another state. State: • 55y <input type="checkbox"/> Schedule 55z <input type="checkbox"/> • 55	• 55		.00
	56	Other credits. Identify: • 56x <input checked="" type="checkbox"/> 723 • 56y \$ 75 Schedule attached 56z <input type="checkbox"/> • 56	• 56	75	.00
	57	Total non-refundable credits. Add lines 54 through 56	• 57	286	.00
58	Net income tax. Line 53 minus line 57. If line 57 is more than line 53, enter -0-	• 58	1,776	.00	
PAYMENTS AND REFUNDABLE CREDITS Attach Schedule WFC-N/P if you claim this credit	59	Oregon income tax withheld from income. Attach Forms W-2 and 1099	• 59	1,853	.00
	60	Estimated tax payments for 2007 and payments made with your extension	• 60	397	.00
	61	Nonresidents. Tax withheld from pass-through entity	• 61		.00
	62	Earned income credit. See instructions, page 33	• 62		.00
	63	Working family child care credit from WFC-N/P, line 21	• 63		.00
	64	Mobile home park closure credit. Attach Schedule MPC	• 64		.00
	65	Total payments and refundable credits. Add lines 59 through 64	• 65	2,250	.00
	66	Overpayment. Is line 58 less than line 65? If so, line 65 minus line 58	OVERPAYMENT → • 66	474	.00
	67	Tax to pay. Is line 58 more than line 65? If so, line 58 minus line 65	TAX TO PAY → • 67		.00
	68	Penalty and interest for filing or paying late. See instructions, page 33	• 68		.00
69	Interest on underpayment of estimated tax. Attach Form 10 and check box <input type="checkbox"/> • 69	• 69		.00	
70	Total penalty and interest due. Add lines 68 and 69	• 70		.00	
71	Amount you owe. Line 67 plus line 70	AMOUNT YOU OWE → • 71		.00	
72	Refund. Is line 66 more than line 70? If so, line 66 minus line 70	REFUND → • 72	474	.00	
CHARITABLE CHECKOFFS PAGE 34 I want to donate part of my tax refund to the following fund(s)	73	Estimated tax. Fill in the part of line 72 you want applied to 2008 estimated tax	• 73		.00
	74	Oregon Nongame Wildlife	• 74		.00
	75	Child Abuse Prevention	• 75		.00
	76	Alzheimer's Disease Research	• 76		.00
	77	Stop Dom. & Sexual Violence	• 77		.00
	78	AIDS/HIV Education & Services	• 78		.00
	79	OR Military Financial Assist.	• 79		.00
	80	Habitat for Humanity	• 80		.00
	81	OR Head Start Association	• 81		.00
	82	American Diabetes Association	• 82		.00
83	Oregon Coast Aquarium	• 83		.00	
84	SMART	• 84		.00	
85	SOLV	• 85		.00	
86a	Charity code	• 86a		.00	
86b	Charity code	• 86b		.00	
87a	Charity code	• 87a		.00	
87b	Charity code	• 87b		.00	
88	Total. Add lines 73 through 87. Total can't be more than your refund on line 72	• 88		.00	
89	NET REFUND. Line 72 minus line 88. This is your net refund	NET REFUND → • 89	474	.00	
DIRECT DEPOSIT	90	For direct deposit of your refund, see the instructions on page 36.	• Type of Account: <input type="checkbox"/> Checking or <input type="checkbox"/> Savings		
		Routing No. <input type="text"/>	Account No. <input type="text"/>		

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

Under penalty for false swearing, I declare that the information in this return and attachments is true, correct, and complete.

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			

150-101-048 (Rev. 12-07)

Form 40P, Exercise 3 Solution

Jada Kemp is not entitled to the working family child care credit because her Oregon earned income was only \$3,000 and she needs \$7,550 to qualify for this credit.

Amended Return <input type="checkbox"/>		OREGON		Form	
2007		Individual Income Tax Return		40P	
FOR PART-YEAR RESIDENTS					
Oregon resident:				Fiscal year ending	
From mm / dd / yyyy To mm / dd / yyyy				K F P J	
From 08 / 01 / 2007 To 12 / 31 / 2007					
Last name Kemp		First name and initial Jada		Social Security No. (SSN) 003 - 00 - 0000	
Spouse's last name if joint return		Spouse's first name and initial if joint return		Spouse's SSN if joint return	
Current mailing address 10 Boys Road				Telephone number (541)000-0005	
City Brothers		State OR		ZIP code 97712	
				Country USA	
If you filed a return last year, and your name or address is different, check here <input type="checkbox"/>					
Filing Status		Exemptions		Total	
1 <input type="checkbox"/> Single		6a Yourself .....Regular <input type="checkbox"/>Severely disabled <input type="checkbox"/>		1	
2 <input type="checkbox"/> Married filing jointly		6b Spouse .....Regular <input type="checkbox"/>Severely disabled <input type="checkbox"/>		b	
3 <input type="checkbox"/> Married filing separately		6c All dependents First names Cameron		c	
4 <input checked="" type="checkbox"/> Head of household Person who qualifies you Cameron Kemp		6d Disabled children only (see instructions)		d	
5 <input type="checkbox"/> Qualifying widow(er) with dependent child				Total • 6e	
				2	
Check all that apply →		7a You were: <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind		7b <input type="checkbox"/> You filed an extension	
		Spouse was: <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind		7c <input type="checkbox"/> You have federal Form 8886, REIT, or RIC	
				7d <input type="checkbox"/> You filed Oregon Form 24	

		Federal column (F)		Oregon column (S)		
INCOME	8 Wages, salaries, and other pay for work. Staple all Forms W-2 below	8F	26,000 .00	• 8S	3,000 .00	
	9 Taxable interest income from federal Form 1040, line 8a.....	9F	2,800 .00	• 9S	2,800 .00	
	10 Dividend income from federal Form 1040, line 9a.....	10F	.00	• 10S	.00	
	11 State and local income tax refunds from federal Form 1040, line 10.....	11F	.00	• 11S	.00	
	12 Alimony received from federal Form 1040, line 11.....	12F	.00	• 12S	.00	
	13 Business income or loss from federal Form 1040, line 12.....	13F	.00	• 13S	.00	
	14 Capital gain or loss from federal Form 1040, line 13.....	14F	.00	• 14S	.00	
	15 Other gains or losses from federal Form 1040, line 14.....	15F	.00	• 15S	.00	
	16 IRA distributions from federal Form 1040, line 15b.....	16F	.00	• 16S	.00	
	17 Pensions and annuities from federal Form 1040, line 16b.....	17F	11,000 .00	• 17S	11,000 .00	
	18 Rents, royalties, partnerships, etc., from federal Form 1040, line 17.....	18F	.00	• 18S	.00	
	19 Farm income or loss from federal Form 1040, line 18.....	19F	.00	• 19S	.00	
	20 Unemployment and other income from federal Form 1040, lines 19 through 21 ...	20F	.00	• 20S	.00	
	21 Total income. Add lines 8 through 20.....	• 21F	39,800 .00	• 21S	16,800 .00	
	ADJUSTMENTS TO INCOME	22 IRA or SEP and SIMPLE contributions, federal Form 1040, lines 28 and 32.....	22F	.00	• 22S	.00
		23 Education deductions from federal Form 1040, lines 23, 33, and 34.....	23F	.00	• 23S	.00
		24 Moving expenses from federal Form 1040, line 26.....	24F	.00	• 24S	.00
		25 Deduction for self-employment tax from federal Form 1040, line 27.....	25F	.00	• 25S	.00
		26 Self-employed health insurance deduction from federal Form 1040, line 29.....	26F	.00	• 26S	.00
		27 Alimony paid from federal Form 1040, line 31a.....	27F	.00	• 27S	.00
		28 Other adjustments to income. Identify: • 28x <input type="checkbox"/> • 28y \$ <input type="checkbox"/> Schedule 28z <input type="checkbox"/>	• 28F	.00	• 28S	.00
29 Total adjustments to income. Add lines 22 through 28.....		• 29F	.00	• 29S	.00	
30 Income after adjustments. Line 21 minus line 29.....		• 30F	39,800 .00	• 30S	16,800 .00	
ADDITIONS		31 Interest on state and local government bonds outside of Oregon.....	• 31F	.00	• 31S	.00
	32 Federal election on interest and dividends of a minor child.....	• 32F	.00	• 32S	.00	
	33 Other additions. Identify: • 33x <input type="checkbox"/> • 33y \$ <input type="checkbox"/> Schedule attached 33z <input type="checkbox"/>	• 33F	.00	• 33S	.00	
	34 Total additions. Add lines 31 through 33.....	• 34F	.00	• 34S	.00	
35 Income after additions. Add lines 30 and 34.....	• 35F	39,800 .00	• 35S	16,800 .00		
SUBTRACTIONS	36 Social Security and tier 1 Railroad Retirement Board benefits included on line 20F ..	• 36F	.00			
	37 Other subtractions. Identify: • 37x <input type="checkbox"/> 315 • 37y \$ <input type="checkbox"/> 2800 Schedule attached 37z <input type="checkbox"/>	• 37F	2,800 .00	• 37S	2,800 .00	
	38 Income after subtractions. Line 35 minus lines 36 and 37.....	• 38F	37,000 .00	• 38S	14,000 .00	
	39 Oregon percentage. Line 38S ÷ line 38F (not more than 100.0%) • 39 <input type="checkbox"/> 0 <input type="checkbox"/> 3 <input type="checkbox"/> 7 <input type="checkbox"/> 8 %	• 39				

▲ Carry this amount to line 40

Form 40P, Exercise 3 Solution

Page 2 — 2007 Form 40P

	40	Amount from front of form, line 38F (federal amount).....	40	37,000	.00
DEDUCTIONS AND MODIFICATIONS	41	Itemized deductions from federal Schedule A, line 29	• 41		.00
	42	State income tax or sales tax claimed as itemized deduction.....	• 42		.00
	43	Net Oregon itemized deductions. Line 41 minus line 42	• 43		.00
	44	Standard deduction from page 27.....	• 44	2,940	.00
	45	2007 federal tax liability (\$0-\$5,500; see instructions for the correct amount)....	• 45	2,656	.00
	46	Other deductions and modifications. Identify: •46x <input type="checkbox"/> •46y \$ <input type="checkbox"/> Schedule 46z <input type="checkbox"/> • 46	• 46		.00
	47	Add lines 43, 45, and 46 if itemizing. Otherwise, add lines 44, 45, and 46	• 47	5,596	.00
	48	Taxable income. Line 40 minus line 47.....	• 48	31,404	.00
OREGON TAX	49	Tax from tax charts. <input type="checkbox"/> See instructions, page 29	• 49	2,426	.00
	50	Oregon income tax. Line 49 X Oregon percentage from line 39, or.....	• 50	917	.00
	51	Interest on certain installment sales.....	• 51		.00
	52	Total tax before credits. Add lines 50 and 51	OREGON TAX → • 52	917	.00
NONREFUNDABLE CREDITS	53	Exemption credit. See instructions, page 30	• 53	125	.00
	54	Child and dependent care credit. See instructions, page 31.....	• 54	57	.00
	55	Credit for income taxes paid to another state. State: •55y <input type="checkbox"/> Schedule 55z <input type="checkbox"/> • 55	• 55		.00
	56	Other credits. Identify: •56x <input type="checkbox"/> •56y \$ <input type="checkbox"/> Schedule attached 56z <input type="checkbox"/> • 56	• 56		.00
	57	Net non-refundable credits. Add lines 53 through 56	• 57	182	.00
	58	Net income tax. Line 52 minus line 57. If line 57 is more than line 52, enter -0-	• 58	735	.00
PAYMENTS AND REFUNDABLE CREDITS	59	Oregon income tax withheld from income. Attach Forms W-2 and 1099	• 59	367	.00
	60	Estimated tax payments for 2007 and payments made with your extension	• 60	450	.00
	61	Nonresidents. Tax withheld from pass-through entity.....	• 61		.00
	62	Earned income credit. See instructions, page 33.....	• 62		.00
Attach Schedule WFC-N/P if you claim this credit	63	Working family child care credit from WFC-N/P, line 21	• 63		.00
	64	Mobile home park closure credit. Attach Schedule MPC.....	• 64		.00
	65	Total payments and refundable credits. Add lines 59 through 64.....	• 65	817	.00
	66	Overpayment. Is line 58 less than line 65? If so, line 65 minus line 58.....	OVERPAYMENT → • 66	82	.00
	67	Tax to pay. Is line 58 more than line 65? If so, line 58 minus line 65.....	TAX TO PAY → • 67		.00
	68	Penalty and interest for filing or paying late. See instructions, page 33.....	• 68		.00
	69	Interest on underpayment of estimated tax. Attach Form 10 and check box <input type="checkbox"/> • 69	• 69		.00
	70	Total penalty and interest due. Add lines 68 and 69	• 70		.00
	71	Amount you owe. Line 67 plus line 70	AMOUNT YOU OWE → • 71		.00
	72	Refund. Is line 66 more than line 70? If so, line 66 minus line 70	REFUND → • 72	82	.00
CHARITABLE CHECKOFFS PAGE 34 <i>I want to donate part of my tax refund to the following fund(s)</i>	73	Estimated tax. Fill in the part of line 72 you want applied to 2008 estimated tax	• 73		.00
		Oregon Nongame Wildlife • 74			.00
		Alzheimer's Disease Research • 76			.00
		AIDS/HIV Education & Services • 78			.00
		Habitat for Humanity • 80			.00
		American Diabetes Association • 82			.00
		SMART • 84			.00
		Charity code • 86a <input type="checkbox"/> • 86b			.00
		Child Abuse Prevention • 75			.00
		Stop Dom. & Sexual Violence • 77			.00
	OR Military Financial Assist. • 79			.00	
	OR Head Start Association • 81			.00	
	Oregon Coast Aquarium • 83			.00	
	SOLV • 85			.00	
	Charity code • 87a <input type="checkbox"/> • 87b			.00	
	88	Total. Add lines 73 through 87. Total can't be more than your refund on line 72	• 88		.00
	89	NET REFUND. Line 72 minus line 88. This is your net refund	NET REFUND → • 89	82	.00

Form 40P, Exercise 4 Solution

Amended Return <input type="checkbox"/>		OREGON		Form	
2007		Individual Income Tax Return		40P	
FOR PART-YEAR RESIDENTS					
				For office use only	
Oregon resident:				Fiscal year ending	
From <u>01</u> / <u>01</u> / 2007 To <u>03</u> / <u>31</u> / 2007				K F P J	
Last name Pete		First name and initial Townsend <input type="checkbox"/> Deceased		Social Security No. (SSN) 005 - 00 - 0000	
Date of birth (mm/dd/yyyy) 03/07/1951		Spouse's last name if joint return Pete		Spouse's first name and initial if joint return Rose <input type="checkbox"/> Deceased	
Spouse's SSN if joint return 004 - 00 - 0000		Date of birth (mm/dd/yyyy) 12/17/1949		Telephone number (342)000-2000	
Current mailing address 5 Married Lane				City Miami	
State FL		ZIP code 34444		Country USA	
Filing Status 1 <input type="checkbox"/> Single 2 <input checked="" type="checkbox"/> Married filing jointly 3 <input type="checkbox"/> Married filing separately 4 <input type="checkbox"/> Head of household 5 <input type="checkbox"/> Qualifying widow(er) with dependent child				Exemptions 6a Yourself .....Regular 1 .....Severely disabled <input type="checkbox"/>6a 1 6b Spouse.....Regular 1 .....Severely disabled <input type="checkbox"/>b 1 6c All dependents First names Piper, Pumpkin c 2 6d Disabled children only (see instructions) d Total .....6e 4	
Check all that apply →		7a You were: <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind Spouse was: <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind		7b <input type="checkbox"/> You filed an extension 7c <input type="checkbox"/> You have federal Form 8886, REIT, or RIC 7d <input type="checkbox"/> You filed Oregon Form 24	

		Federal column (F)		Oregon column (S)		
INCOME	8 Wages, salaries, and other pay for work. Staple all Forms W-2 below	18,000	.00	12,000	.00	
	9 Taxable interest income from federal Form 1040, line 8a.....	1,040	.00	90	.00	
	10 Dividend income from federal Form 1040, line 9a.....	.00	.00	.00	.00	
	11 State and local income tax refunds from federal Form 1040, line 10.....	.00	.00	.00	.00	
	12 Alimony received from federal Form 1040, line 11.....	.00	.00	.00	.00	
	13 Business income or loss from federal Form 1040, line 12.....	.00	.00	.00	.00	
	14 Capital gain or loss from federal Form 1040, line 13.....	.00	.00	.00	.00	
	15 Other gains or losses from federal Form 1040, line 14.....	.00	.00	.00	.00	
	16 IRA distributions from federal Form 1040, line 15b.....	.00	.00	.00	.00	
	17 Pensions and annuities from federal Form 1040, line 16b.....	.00	.00	.00	.00	
	18 Rents, royalties, partnerships, etc., from federal Form 1040, line 17.....	4,800	.00	4,800	.00	
	19 Farm income or loss from federal Form 1040, line 18.....	.00	.00	.00	.00	
	20 Unemployment and other income from federal Form 1040, lines 19 through 21 ...	.00	.00	.00	.00
	21 Total income. Add lines 8 through 20.....	23,840	.00	16,890	.00	
	ADJUSTMENTS TO INCOME	22 IRA or SEP and SIMPLE contributions, federal Form 1040, lines 28 and 32.....	.00	.00	.00	.00
		23 Education deductions from federal Form 1040, lines 23, 33, and 34.....	.00	.00	.00	.00
		24 Moving expenses from federal Form 1040, line 26.....	2,610	.00	.00	.00
		25 Deduction for self-employment tax from federal Form 1040, line 27.....	.00	.00	.00	.00
		26 Self-employed health insurance deduction from federal Form 1040, line 29.....	.00	.00	.00	.00
		27 Alimony paid from federal Form 1040, line 31a.....	.00	.00	.00	.00
		28 Other adjustments to income. Identify: •28x <input type="checkbox"/> •28y \$ <input type="checkbox"/> Schedule 28z <input type="checkbox"/>00	.00	.00	.00
29 Total adjustments to income. Add lines 22 through 28.....		.00	.00	.00	.00	
30 Income after adjustments. Line 21 minus line 29.....		21,230	.00	16,890	.00	
ADDITIONS		31 Interest on state and local government bonds outside of Oregon.....	.00	.00	.00	.00
	32 Federal election on interest and dividends of a minor child.....	.00	.00	.00	.00	
	33 Other additions. Identify: •33x <input type="checkbox"/> •33y \$ <input type="checkbox"/> Schedule attached 33z <input type="checkbox"/>00	.00	.00	.00	
	34 Total additions. Add lines 31 through 33.....	.00	.00	.00	.00	
35 Income after additions. Add lines 30 and 34.....	21,230	.00	16,890	.00		
SUBTRACTIONS	36 Social Security and tier 1 Railroad Retirement Board benefits included on line 20F ..	.00	.00	.00	.00	
	37 Other subtractions. Identify: •37x <input type="checkbox"/> •37y \$ <input type="checkbox"/> Schedule attached 37z <input type="checkbox"/>00	.00	.00	.00	
	38 Income after subtractions. Line 35 minus lines 36 and 37.....	21,230	.00	16,890	.00	
	39 Oregon percentage. Line 38S ÷ line 38F (not more than 100.0%) •39 <input type="checkbox"/> 0 <input type="checkbox"/> 7 <input type="checkbox"/> 9 <input type="checkbox"/> 6 %			▲ Carry this ▲ amount to line 40		

Form 40P, Exercise 4 Solution

Page 2 — 2007 Form 40P

	40	Amount from front of form, line 38F (federal amount)	40	21,230	.00	
DEDUCTIONS AND MODIFICATIONS	41	Itemized deductions from federal Schedule A, line 29	• 41	.00	} EITHER, NOT BOTH	
	42	State income tax or sales tax claimed as itemized deduction	• 42	.00		
	43	Net Oregon itemized deductions. Line 41 minus line 42	• 43	.00		
	44	Standard deduction from page 27	• 44	3,650		.00
	45	2007 federal tax liability (\$0-\$5,500; see instructions for the correct amount)	• 45	.00		
	46	Other deductions and modifications. Identify: • 46x <input type="checkbox"/> • 46y \$ <input type="text"/> Schedule 46z <input type="checkbox"/> • 46	• 46	.00		
	47	Add lines 43, 45, and 46 if itemizing. Otherwise, add lines 44, 45, and 46	• 47	3,650	.00	
	48	Taxable income. Line 40 minus line 47	• 48	17,580	.00	
OREGON TAX	49	Tax from tax charts. <input type="checkbox"/> See instructions, page 29	• 49	1,182	.00	
	50	Oregon income tax. Line 49 X Oregon percentage from line 39, or Check if tax is from: • 50a <input type="checkbox"/> Form FIA-40P or • 50b <input type="checkbox"/> Worksheet FCG	• 50	941	.00	
	51	Interest on certain installment sales	• 51	.00		
	52	Total tax before credits. Add lines 50 and 51	OREGON TAX → • 52	941	.00	
NONREFUNDABLE CREDITS	53	Exemption credit. See instructions, page 30	• 53	525	.00	
	54	Child and dependent care credit. See instructions, page 31	• 54	.00	} ADD TOGETHER	
	55	Credit for income taxes paid to another state. State: • 55y <input type="text"/> Schedule 55z <input type="checkbox"/> • 55	• 55	.00		
	56	Other credits. Identify: • 56x <input type="checkbox"/> • 56y \$ <input type="text"/> Schedule attached 56z <input type="checkbox"/> • 56	• 56	.00		
	57	Total non-refundable credits. Add lines 53 through 56	• 57	525		.00
58	Net income tax. Line 52 minus line 57. If line 57 is more than line 52, enter -0-	• 58	416	.00		
PAYMENTS AND REFUNDABLE CREDITS	59	Oregon income tax withheld from income. Attach Forms W-2 and 1099	• 59	840	.00	
	60	Estimated tax payments for 2007 and payments made with your extension	• 60	.00	} ADD TOGETHER	
	61	Nonresidents. Tax withheld from pass-through entity	• 61	.00		
	62	Earned income credit. See instructions, page 33	• 62	156		.00
	63	Working family child care credit from WFC-N/P, line 21 Number from WFC-N/P, line 5 • 63a <input type="text"/> Amount from WFC-N/P, line 18 • 63b \$ <input type="text"/>	• 63	.00		
	64	Mobile home park closure credit. Attach Schedule MPC	• 64	.00		
65	Total payments and refundable credits. Add lines 59 through 64	• 65	996	.00		
	66	Overpayment. Is line 58 less than line 65? If so, line 65 minus line 58	OVERPAYMENT → • 66	580	.00	
	67	Tax to pay. Is line 58 more than line 65? If so, line 58 minus line 65	TAX TO PAY → • 67	.00		
	68	Penalty and interest for filing or paying late. See instructions, page 33	• 68	.00	} ADD TOGETHER	
	69	Interest on underpayment of estimated tax. Attach Form 10 and check box <input type="checkbox"/> Exception # from Form 10, line 1 • 69a <input type="text"/>	• 69	.00		
	70	Total penalty and interest due. Add lines 68 and 69	• 70	.00		
	71	Amount you owe. Line 67 plus line 70	AMOUNT YOU OWE → • 71	.00		
	72	Refund. Is line 66 more than line 70? If so, line 66 minus line 70	REFUND → • 72	580	.00	
CHARITABLE CHECKOFFS PAGE 34 <i>I want to donate part of my tax refund to the following fund(s)</i>	73	Estimated tax. Fill in the part of line 72 you want applied to 2008 estimated tax	• 73	.00	} These will reduce your refund	
	Oregon Nongame Wildlife • 74	.00	Child Abuse Prevention • 75	.00		
	Alzheimer's Disease Research • 76	.00	Stop Dom. & Sexual Violence • 77	.00		
	AIDS/HIV Education & Services • 78	.00	OR Military Financial Assist. • 79	.00		
	Habitat for Humanity • 80	.00	OR Head Start Association • 81	.00		
	American Diabetes Association • 82	.00	Oregon Coast Aquarium • 83	.00		
	SMART • 84	.00	SOLV • 85	.00		
	Charity code • 86a <input type="text"/> • 86b <input type="text"/>	.00	Charity code • 87a <input type="text"/> • 87b <input type="text"/>	.00		
	88	Total. Add lines 73 through 87. Total can't be more than your refund on line 72	• 88	.00		
	89	NET REFUND. Line 72 minus line 88. This is your net refund	NET REFUND → • 89	580		.00
DIRECT DEPOSIT	90	For direct deposit of your refund, see the instructions on page 36.	• Type of Account: <input type="checkbox"/> Checking or <input checked="" type="checkbox"/> Savings			
		• Routing No. <input type="text"/> 1 <input type="text"/> 2 <input type="text"/> 4 <input type="text"/> 5 <input type="text"/> 6 <input type="text"/> 4 <input type="text"/> 5 <input type="text"/> 6 <input type="text"/> 4		• Account No. <input type="text"/> 1 <input type="text"/> 2 <input type="text"/> 3 <input type="text"/> 1 <input type="text"/> 2 <input type="text"/> 3 <input type="text"/> 1 <input type="text"/> 2 <input type="text"/> 3 <input type="text"/> 5 <input type="text"/> 5 <input type="text"/> 5		

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

Under penalty for false swearing, I declare that the information in this return and attachments is true, correct, and complete.

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.

150-101-055 (Rev. 12-07)