

Oregon Individual Income Tax Return

Form 40N 1998 NONRESIDENT



For office use only	
Date received	

Oregon resident: From Mo / Day / Year To Mo / Day / Year **Fiscal year ending**

Remember to write in your Social Security No.	Last name	First name and initial	Enter your Social Security No. (SSN) - -	Your age
	Spouse's last name if different and joint return	Spouse's first name and initial if joint return	Enter Spouse's SSN, if joint return - -	Spouse's age
	Current mailing address		Telephone number ()	
	City	State	ZIP Code	If you filed a return in 1997, and this address is different, check here <input type="checkbox"/>

Filing Status Check only one box 1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly 3 <input type="checkbox"/> Married filing separately _____ (Spouse's name) _____ (Spouse's Social Security number) 4 <input type="checkbox"/> Head of household _____ (Person who qualifies you) 5 <input type="checkbox"/> Qualifying widow(er) with dependent child	Exemptions		
	Regular	Severely disabled	Total
	6a Yourself		6a
	6b Spouse		b
	6c All dependents		c
6d Disabled children only _____ (First names)		d	
	Total	6e	

7 Check if: You were: <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind Spouse was: <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind	Check if you filed an extension <input type="checkbox"/>	For office use only	1	2	3
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Staple W-2 and 1099 forms showing Oregon withholding here

	Federal column	Oregon column
8 Wages, salaries and other pay for work. Staple all W-2 wage slips below	8	
9 Taxable interest income 9a _____ plus dividend income 9b _____	9	
10 State and local income tax refunds from federal Form 1040, line 10	10	
11 Alimony received from federal Form 1040, line 11	11	
12 Business income or loss from federal Form 1040, line 12	12	
13 Capital gain or loss from federal Form 1040, line 13	13	
14 Other gains or losses from federal Form 1040, line 14	14	
15 Total IRA distributions from federal Form 1040, line 15b	15	
16 Pensions and annuities from federal Form 1040, line 16b	16	
17 Rents, royalties, partnerships, etc., from federal Form 1040, line 17	17	
18 Farm income or loss from federal Form 1040, line 18	18	
19 Unemployment compensation and other taxable income from federal return	19	
20 Total income. Add lines 8 through 19	20a	• 20b
ADJUSTMENTS TO INCOME		
21 IRA and Keogh contribution from federal Form 1040, lines 23 and 29	21	
22 Student loan interest deduction from federal form 1040, line 24	22	
23 Medical savings account deduction from federal Form 1040, line 25	23	
24 Moving expense from federal Form 1040, line 26	24	
25 Deduction for self-employment tax from federal Form 1040, line 27	25	
26 Self-employed health insurance deduction from federal Form 1040, line 28	26	
27 Penalty on early withdrawal of savings from federal Form 1040, line 30	27	
28 Alimony paid from federal Form 1040, line 31a	28	
29 Total adjustments to income. Add lines 21 through 28	29	
30 Income after adjustments. Line 20 minus line 29	30a	• 30b
ADDITIONS		
31 Interest on government bonds of states other than Oregon	• 31	
32 Federal election on interest and dividends of a minor child	• 32	
33 Other additions. Identify _____	• 33	
34 Total additions. Add lines 31 through 33	34a	• 34b
35 Income after additions. Add lines 30 and 34	35a	• 35b

Mail tax-to-pay returns to: Oregon Department of Revenue, PO Box 14555, Salem OR 97309-0940	Mail refund returns and no-tax-due returns to: REFUND, PO Box 14700, Salem OR 97309-0930
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	Federal column		Oregon column				
36 Amount from front of form, line 35	36	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>			<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>		
SUBTRACTIONS							
37 Social Security and Tier 1 Railroad retirement income included on line 19	● 37	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>			<table border="1" style="width:100%; height: 20px;"><tr><td style="background-color: #cccccc;"></td><td></td></tr></table>		
38 Other subtractions. Identify _____	● 38a	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>			● 38b		
39 Income after subtractions. Line 36 minus lines 37 and 38	39a	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>			● 39b		
40 Oregon percentage. Line 39b divided by line 39a (not more than 100%)	40	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td style="text-align: right;">%</td></tr></table>		%			
	%						
DEDUCTIONS AND MODIFICATIONS							
41 Itemized deductions from federal Schedule A , line 28	● 41	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>			} EITHER, NOT BOTH		
42 State income tax claimed as itemized deduction. See instructions, page 17	● 42	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>					
43 Net Oregon itemized deductions. Line 41 minus line 42	43	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>					
44 Standard deduction from page 17	44	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>					
45 1998 federal tax (\$0 – \$3,000, see instructions for the correct amount)	● 45	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>					
46 Other deductions and modifications. Identify _____	● 46	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>					
47 Add lines 44, 45, and 46 or lines 43, 45, and 46. Fill in the larger amount	47	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>					
48 Allowable deductions and modifications. Line 47 X line 40	48	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>					
49 Deductions and modifications NOT multiplied by the Oregon percentage. See page 18	● 49	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>					
50 Total deductions and other modifications. Add lines 48 and 49			50				
51 Oregon taxable income. Line 39b minus line 50	●		● 51				
OREGON TAX							
52 Tax on amount shown on line 51. See page 18	● 52	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>			} ADD TOGETHER		
53 Interest on certain installment sales	● 53	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>					
54 TOTAL TAX. Add lines 52 and 53			54				
CREDITS							
55 Exemption credit. Line 6e X \$132 X Oregon percentage from line 40	55	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>			} ADD TOGETHER		
56 Earned income credit. See instructions, page 19	● 56	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>					
57 Working family credit. See instructions, page 19	● 57	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>					
58 Credit for income tax paid to another state (AZ, CA, IN, VA). Attach proof	● 58	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>					
59 Child and dependent care credit. See instructions, page 20	● 59	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>					
60 Other credits. Identify _____	● 60	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>					
61 Total credits. Add lines 55 through 60			61				
62 Net income tax. Line 54 minus line 61. If line 61 is more than line 54 fill in -0-	●		● 62				
TAX PAYMENTS, PENALTY & INTEREST							
63 Oregon income tax withheld from income. Attach W-2 and 1099R forms	● 63	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>			} ADD TOGETHER		
64 Estimated tax payments for 1998 and payments made with your extension	● 64	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>					
65 Total payments. Add lines 63 and 64			65				
66 Overpayment. Is line 62 less than line 65? If so, line 65 minus line 62	●	OVERPAYMENT	● 66				
67 Tax-to-pay. Is line 62 more than line 65? If so, line 62 minus line 65	●	TAX-TO-PAY	● 67				
68 Penalty and interest for filing or paying late. See instructions on page 21	● 68	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>			} ADD TOGETHER		
69 Interest on estimated tax underpayment. If Form 10 is attached, check → <input type="checkbox"/>	● 69	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>					
70 Total penalty and interest due. Add lines 68 and 69			70				
71 Amount-you-owe. Add lines 67 and 70			71				
72 Refund. Is line 66 more than line 70? If so, line 66 minus line 70			72				
73 Estimated tax. Fill in the part of line 72 you want applied to your 1999 estimated tax	● 73	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>			} These will reduce your refund		
I wish to donate part of my refund, line 72, to the following fund(s):							
74 Oregon Nongame Wildlife	● 74	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>					
75 Child Abuse Prevention	● 75	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>					
76 Alzheimer's Disease Research	● 76	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>					
77 Stop Domestic & Sexual Violence	● 77	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>					
78 AIDS/HIV Education & Services	● 78	<table border="1" style="width:100%; height: 20px;"><tr><td></td><td></td></tr></table>					
79 Total. Add lines 73 through 78. Total can't be more than the refund on line 72			79				
80 Net refund. Line 72 minus line 79. This is your net refund		NET REFUND	80				

Attach copy of federal Form 1040, 1040A, 1040EZ or 1040PC. Don't include Schedules A, B, C or 2441 etc.

Under penalties for false swearing, I declare that I have examined this return, including accompanying schedules and statements. To the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

SIGN HERE	_____ Your signature	_____ Date	_____ Signature of preparer other than taxpayer	_____ License No.
	_____ Spouse's signature (If filing jointly, BOTH must sign even if only one had income)	_____ Address		