



Oregon Individual Income Tax Return

Form 40N 2000

NONRESIDENT

For office use only	
Date received	

Oregon resident: From <input type="text"/> Mo / <input type="text"/> Day / <input type="text"/> Year To <input type="text"/> Mo / <input type="text"/> Day / <input type="text"/> Year		Fiscal year ending	
Last name	First name and initial	Enter your Social Security No. (SSN) - -	Birth year
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 birth year
Current mailing address		Telephone number ()	
City	State	ZIP code	If you filed a return in 1999, and this 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) Check only one box 4 <input type="checkbox"/> Head of household _____ (Spouse's Social Security number) (Person who qualifies you) 5 <input type="checkbox"/> Qualifying widow(er) with dependent child	Exemptions		Regular <input type="checkbox"/> Severely disabled <input type="checkbox"/>	Total
	6a Yourself	<input type="text"/>	<input type="text"/>	6a <input type="text"/>
	6b Spouse	<input type="text"/>	<input type="text"/>	b <input type="text"/>
	6c All dependents _____ (First names)			c <input type="text"/>
	6d Disabled children only _____ (First names)			d <input type="text"/>
	Total			6e <input type="text"/>

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"/>	Check here to donate your kicker refund to the School Fund <input type="checkbox"/>
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Staple W-2 and 1099 forms showing Oregon withholding here

INCOME	Federal column	Oregon column
8 Wages, salaries, and other pay for work. Staple all Forms W-2 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 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 and other income from federal Form 1040, lines 19 through 21	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

SUBTRACTIONS

37 Social Security and tier 1 railroad retirement income included on line 19 ● 37

38 Other subtractions. Identify ● 38a

39 Income after subtractions. Line 36 minus lines 37 and 38 39a ● 39b

40 **Oregon percentage.** Line 39b divided by line 39a(not more than 100%) 40 %

DEDUCTIONS AND MODIFICATIONS

41 Itemized deductions from **federal Schedule A**, line 28 ● 41

42 State income tax claimed as itemized deduction. See instructions, page 17 ● 42

43 Net Oregon itemized deductions. Line 41 minus line 42 43

44 Standard deduction from page 17 44

45 2000 federal tax (\$0 – \$3,000, see instructions for the correct amount) ● 45

46 Other deductions and modifications. Identify ● 46

47 Add lines 44, 45, and 46 **or** lines 43, 45, and 46. Fill in the larger amount 47

48 Allowable deductions and modifications. Line 47 X line 40 48

49 Deductions and modifications NOT multiplied by the Oregon percentage. See page 18 ● 49

50 Total deductions and other modifications. Add lines 48 and 49 50

51 Oregon taxable income. Line 39b minus line 50 ● 51

EITHER,
NOT BOTH

OREGON TAX

52 **Tax** on amount shown on line 51. See page 19 ● 52

53 Interest on certain installment sales ● 53

54 **TOTAL TAX.** Add lines 52 and 53 54

ADD TOGETHER

CREDITS

55 **Exemption credit.** Line 6e X \$139 X **Oregon percentage** from line 40 55

56 Earned income credit. See instructions, page 19 ● 56

57 Working family credit. See instructions, page 19 ● 57

58 Credit for income taxes paid to another state (**AZ, CA, IN, VA**). Attach proof ● 58

59 Child and dependent care credit. See instructions, page 20 ● 59

60 Other credits. Identify ● 60

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

ADD TOGETHER

TAX PAYMENTS, PENALTY & INTEREST

63 Oregon income tax withheld from income. **Attach Forms W-2 and 1099** ● 63

64 Estimated tax payments for 2000 and payments made with your extension ● 64

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

69 Interest on estimated tax underpayment. **If Form 10 is attached, check** ● 69

70 Total penalty and interest due. Add lines 68 and 69 70

71 **Amount-you-owe.** Add lines 67 and 70 **Stop here!** AMOUNT-YOU-OWE 71

72 **Refund.** Is line 66 more than line 70? If so, line 66 minus line 70 REFUND 72

ADD TOGETHER

ADD TOGETHER

73 **Estimated tax.** Fill in the part of line 72 you want applied to your **2001** estimated tax ● 73

I wish to donate part of my refund, line 72, to the following fund(s):

74 Oregon Nongame Wildlife \$1, \$5, \$10, Other \$ ● 74

75 Child Abuse Prevention \$1, \$5, \$10, Other \$ ● 75

76 Alzheimer's Disease Research \$1, \$5, \$10, Other \$ ● 76

77 Stop Domestic & Sexual Violence .. \$1, \$5, \$10, Other \$ ● 77

78 AIDS/HIV Education & Services \$1, \$5, \$10, Other \$ ● 78

79 Other charity. **Enter code** ● \$1, \$5, \$10, Other \$ ● 79

80 Total. Add lines 73 through 79. **Total can't be more than the refund on line 72** 80

81 **Net refund.** Line 72 minus line 80. This is your net refund NET REFUND 81

These will
reduce
your refund

Attach a Copy of Federal Form 1040, 1040A, or 1040EZ. Do Not Attach Other Federal Schedules.

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 _____

→ Spouse's signature (If filing jointly, BOTH must sign even if only one had income) _____

Signature of preparer other than taxpayer _____ License No. _____

Address _____