

# 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
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Last name	First name and initial	Enter your Social Security No. (SSN) - -	Birth year	For office use only
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"/>	

<b>Filing Status</b> 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	<b>Exemptions</b> Regular                      Severely disabled		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"/>
	<b>Total</b>		6e <input type="text"/>	

<b>7 Check if: You were:</b> <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind <b>Spouse was:</b> <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind	<b>Check if you filed an extension</b> <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. <b>Staple all Forms W-2 below</b> .....	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 <b>and</b> 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 <b>and</b> other income from federal Form 1040, lines 19 through 21 .....	19	
20 Total income. Add lines 8 through 19 .....	20a	20b
<b>ADJUSTMENTS TO INCOME</b>		
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
<b>ADDITIONS</b>		
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 <b>and</b> 34 .....	35a	35b

<b>Mail tax-to-pay returns to:</b> Oregon Department of Revenue, PO Box 14555, Salem OR 97309-0940	<b>Mail refund returns and no-tax-due returns to:</b> 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 

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**SUBTRACTIONS**

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

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38 Other subtractions. Identify ..... ● 38a 

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 ● 38b 

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

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 ● 39b 

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

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 %

**DEDUCTIONS AND MODIFICATIONS**

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

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 } **EITHER, NOT BOTH**

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

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 }

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

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 }

44 Standard deduction from page 17 ..... 44 

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 }

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

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 }

46 Other deductions and modifications. Identify ..... ● 46 

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 }

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

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 }

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

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 }

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

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 }

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

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

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**OREGON TAX**

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

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 } **ADD TOGETHER**

53 Interest on certain installment sales ..... ● 53 

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 }

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

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**CREDITS**

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

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 } **ADD TOGETHER**

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

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 }

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

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 }

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

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 }

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

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 }

60 Other credits. Identify ..... ● 60 

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 }

61 Total credits. Add lines 55 through 60 ..... 61 

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62 Net income tax. Line 54 minus line 61. If line 61 is more than line 54 fill in -0- ..... ● 62 

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**TAX PAYMENTS, PENALTY & INTEREST**

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

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 } **ADD TOGETHER**

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

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 }

65 Total payments. Add lines 63 and 64 ..... 65 

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66 **Overpayment.** Is line 62 **less** than line 65? If so, line 65 minus line 62 ..... ● OVERPAYMENT ..... ● 66 

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67 **Tax-to-pay.** Is line 62 **more** than line 65? If so, line 62 minus line 65 ..... ● TAX-TO-PAY ..... ● 67 

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68 Penalty and interest for filing or paying late. See instructions on page 21 ..... ● 68 

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 } **ADD TOGETHER**

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

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 }

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

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

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

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

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 } **These will reduce your refund**

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

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

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 }

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

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 }

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

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 }

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

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 }

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

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 }

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

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 }

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

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

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**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 \_\_\_\_\_