

# Oregon Individual Income Tax Return

# Form 40 2002

FULL-YEAR RESIDENTS ONLY

For office use only	
Date received	
Fiscal year ending	

Last name	First name and initial	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	Spouse's SSN, if joint return - -	Birth year																									
Current mailing address			Telephone number ( )	2																								
City	State	ZIP code	If you filed a return in 2001, 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 Check only one box 4 <input type="checkbox"/> Head of household 5 <input type="checkbox"/> Qualifying widow(er) with dependent child		<b>Exemptions</b> <table border="1"> <thead> <tr> <th></th> <th>Regular</th> <th>Severely disabled</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>6a Yourself</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td>6a <input type="checkbox"/></td> </tr> <tr> <td>6b Spouse</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td>b <input type="checkbox"/></td> </tr> <tr> <td>6c All dependents (First names)</td> <td colspan="2"></td> <td>c <input type="checkbox"/></td> </tr> <tr> <td>6d Child(ren) with a disability (First names)</td> <td colspan="2"></td> <td>d <input type="checkbox"/></td> </tr> <tr> <td></td> <td colspan="2"><b>Total</b></td> <td>6e <input type="checkbox"/></td> </tr> </tbody> </table>				Regular	Severely disabled	Total	6a Yourself	<input type="checkbox"/>	<input type="checkbox"/>	6a <input type="checkbox"/>	6b Spouse	<input type="checkbox"/>	<input type="checkbox"/>	b <input type="checkbox"/>	6c All dependents (First names)			c <input type="checkbox"/>	6d Child(ren) with a disability (First names)			d <input type="checkbox"/>		<b>Total</b>		6e <input type="checkbox"/>
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<b>7a 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>7b Check if you filed an extension...</b> <input type="checkbox"/>	<b>7c Check if you filed a Deferral of Gain, Form 8824.....</b> <input type="checkbox"/>	<b>7d Check here to donate your kicker refund to the State School Fund. See instructions.</b> <input type="checkbox"/>																								

Attach a copy of your federal Form 1040, 1040A, 1040EZ, 1040NR, or TeleFile Tax Record. Do not attach federal schedules.

8 Federal adjusted gross income. Federal Form 1040, line 35; 1040A, line 21; 1040EZ, line 4; 1040NR, line 34; or TeleFile Tax Record, line I. See instructions ..... 8

<b>ADDITIONS</b>	9 Interest on state and local government bonds outside of Oregon ..... • 9	<input type="text"/>	<input type="text"/>	
	10 Other additions. Identify ..... • 10	<input type="text"/>	<input type="text"/>	
	11 Total additions. Add lines 9 and 10 ..... 11	<input type="text"/>	<input type="text"/>	
	12 Income after additions. Add lines 8 and 11 ..... 12	<input type="text"/>	<input type="text"/>	
<b>SUBTRACTIONS</b>  Staple W-2 wage slips here	13 2002 federal tax liability (\$0-\$3,250; see instructions for the correct amount) ..... • 13	<input type="text"/>	<input type="text"/>	
	14 Social Security included on federal Form 1040, line 20b; or Form 1040A, line 14b ... • 14	<input type="text"/>	<input type="text"/>	
	15 Oregon income tax refund included in federal income ..... • 15	<input type="text"/>	<input type="text"/>	
	16 Interest from U.S. government, such as Series EE and HH bonds ..... • 16	<input type="text"/>	<input type="text"/>	
	17 Federal pension income (see instructions on page 28) _____% ..... • 17	<input type="text"/>	<input type="text"/>	
	18 Other subtractions. Identify ..... • 18	<input type="text"/>	<input type="text"/>	
	19 Total subtractions. Add lines 13 through 18 ..... 19	<input type="text"/>	<input type="text"/>	
	20 Income after subtractions. Line 12 minus line 19 ..... 20	<input type="text"/>	<input type="text"/>	
<b>DEDUCTIONS</b>	If you are claiming itemized deductions, fill in lines 21-25. If you are claiming the standard deduction, fill in line 26 only.			
	21 Itemized deductions from Schedule A, line 28 ..... • 21	<input type="text"/>	<input type="text"/>	
	22 Special Oregon medical deduction (you or your spouse must be at least age 62) .... • 22	<input type="text"/>	<input type="text"/>	
	23 Total Oregon itemized deductions. Add lines 21 and 22 ..... 23	<input type="text"/>	<input type="text"/>	
	24 State income tax claimed as an itemized deduction from Schedule A, line 5 ..... • 24	<input type="text"/>	<input type="text"/>	
	25 Net Oregon itemized deductions. Line 23 minus line 24 ..... 25	<input type="text"/>	<input type="text"/>	} Either line 25 or 26
	OR			
	26 Standard deduction from page 30 ..... 26	<input type="text"/>	<input type="text"/>	
27 Total deductions. Line 25 or line 26, whichever is larger ..... 27	<input type="text"/>	<input type="text"/>		
28 Oregon taxable income. Line 20 minus line 27. If line 27 is more than line 20, fill in -0- .... • 28	<input type="text"/>	<input type="text"/>		

29 Oregon taxable income from front of form, line 28 ..... 29

30 Tax (see page 31). Check if tax is from:  Tax tables or charts and enter tax here ..... • 30

**OR**

31 Check if tax is from:  Form FIA-40 or  Worksheet FCG and enter tax here ..... • 31

32 Interest on certain installment sales ..... • 32

33 Total tax. Add lines 30 and 32 **OR** add lines 31 and 32 ..... OREGON TAX 33

EITHER,  
NOT BOTH

**CREDITS**

34 **Exemption credit.** Multiply your total exemptions on line 6e by \$145 ..... 34

35 Earned income credit. See instructions, page 32 ..... • 35

36 Working family child care credit. See instructions, page 32 ..... • 36

37 Retirement income credit. See instructions, page 32 ..... • 37

38 Child and dependent care credit. See instructions, page 34 ..... • 38

39 Credit for the elderly or the disabled. See instructions, page 34 ..... • 39

40 Political contribution credit. See limits, page 34 ..... • 40

41 Credit for income taxes paid to another state. State: ..... **Attach proof** • 41

42 Other credits. Identify ..... • 42

43 Total credits. Add lines 34 through 42 ..... 43

44 Net income tax. Line 33 minus line 43. If line 43 is more than line 33, fill in -0- ..... • 44

ADD TOGETHER

**TAX PAYMENTS, PENALTY, AND INTEREST**

45 Oregon income tax withheld. **Attach Form(s) W-2 and 1099** ..... • 45

46 Estimated tax payments for 2002. **Include payments made with your extension** .... • 46

47 Total payments. Add lines 45 and 46 ..... 47

48 **Overpayment.** If line 44 is **less** than line 47, you overpaid. Line 47 minus line 44 ... • **OVERPAYMENT** → • 48

49 **Tax to pay.** If line 44 is **more** than line 47, you have tax to pay. Line 44 minus line 47 ... • **TAX TO PAY** → • 49

50 Penalty and interest for filing or paying late. See instructions, page 36 ..... • 50

51 Interest on estimated tax underpayment. **Attach Form 10 and check here**  ..... • 51

52 Total penalty and interest due. Add lines 50 and 51 ..... 52

53 **Amount you owe.** Line 49 plus line 52 ..... **AMOUNT YOU OWE** → 53

54 **Refund.** Is line 48 more than line 52? If so, line 48 minus line 52 ..... **REFUND** → 54

55 **Estimated tax.** Fill in the part of line 54 you want applied to 2003 estimated tax ..... • 55

ADD TOGETHER

**CHARITABLE CHECKOFFS**

*I wish to donate part of my tax refund to the following fund(s)*

56 Oregon Nongame Wildlife .....  \$1 ...  \$5 ...  \$10 ...  Other \$ ..... • 56

57 Child Abuse Prevention .....  \$1 ...  \$5 ...  \$10 ...  Other \$ ..... • 57

58 Alzheimer's Disease Research .....  \$1 ...  \$5 ...  \$10 ...  Other \$ ..... • 58

59 Stop Domestic & Sexual Violence ..  \$1 ...  \$5 ...  \$10 ...  Other \$ ..... • 59

60 AIDS/HIV Education and Services ..  \$1 ...  \$5 ...  \$10 ...  Other \$ ..... • 60

61 Other charity. **Enter code** • .....  \$1 ...  \$5 ...  \$10 ...  Other \$ ..... • 61

62 Total. Add lines 55 through 61. Total can't be more than your refund on line 54 ..... 62

63 **NET REFUND.** Line 54 minus line 62. This is your net refund ..... **NET REFUND** 63

These will  
reduce  
your refund

**DIRECT DEPOSIT**

64 For direct deposit of your refund, see the instructions on page 38. • **Type of Account:**  Checking or  Savings

• Routing No.  • Account No.

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.

I authorize the Department of Revenue to discuss this return with this preparer.  Yes  No

<b>SIGN HERE</b>	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			

**Important: Attach a copy of your federal Form 1040, 1040A, 1040EZ, 1040NR, or TeleFile Tax Record.**

Make check or money order payable to: **Oregon Department of Revenue.** Write your Social Security number and "**2002 Form 40**" on your payment. Be sure to attach your payment to **Form RPC**—the payment coupon on page 37.

Mail <b>TAX-TO-PAY</b> returns to	Oregon Department of Revenue PO Box 14555 Salem OR 97309-0940	Mail <b>REFUND</b> returns and <b>NO-TAX-DUE</b> returns to	<b>REFUND</b> PO Box 14700 Salem OR 97309-0930
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