

# Oregon Individual Income Tax Return

# Form 40S

SHORT FORM

# 2002

FULL-YEAR RESIDENTS ONLY

**For office use only**

Date received

Last name		First name and initial		Social Security No. (SSN)	Birth year	<b>For office use only</b>
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		3	

**Filing Status**

1  Single

2  Married filing jointly

3  Married filing separately (Spouse's name) \_\_\_\_\_  
(Spouse's Social Security number) \_\_\_\_\_

4  Head of household (Person who qualifies you) \_\_\_\_\_

5  Qualifying widow(er) with dependent child

Check only one box

**Exemptions**

	Regular	Severely disabled	Total
6a Yourself			6a
6b Spouse			b
6c All dependents (First names)			c
6d Child(ren) with a disability (First names)			d
<b>Total</b>			<b>6e</b>

**7a Check if: You were:**  65 or older  Blind

**Spouse was:**  65 or older  Blind

**7b Check if you filed an extension**

**7c If someone else can claim you as a dependent, check here**

**7d Check here to donate your kicker refund to the State School Fund. See instructions.**

8	Wages, salaries, tips, commissions, and other pay for work			
9	Interest: 9a _____ plus dividends: 9b _____			
10	Unemployment benefits. See instructions, page 9			
11	Total income. Add lines 8 through 10		11	
12	2002 federal tax liability (\$0-\$3,250; see instructions for the correct amount)			
13	Standard deduction from the back of this form		13	
14	Add lines 12 and 13		14	
15	Oregon taxable income. Line 11 minus line 14. If line 14 is more than line 11, fill in -0-		15	
16	Tax from tables. See instructions, page 9		16	
17	<b>Exemption credit.</b> Multiply your total exemptions on line 6e by \$145		17	
18	Earned income credit. See instructions, page 9		18	
19	Working family child care credit. See instructions, page 10		19	
20	Child and dependent care credit. See instructions, page 10		20	
21	Other credits (see instructions). Identify _____		21	
22	Total credits. Add lines 17 through 21		22	
23	Net income tax. Line 16 minus line 22. If line 22 is more than line 16, fill in -0-		23	
24	Oregon income tax withheld. <b>Attach your Form(s) W-2 and 1099</b>		24	
25	<b>Refund.</b> If line 24 is more than line 23, you have a refund. Line 24 minus line 23		25	
26	<b>Tax to pay.</b> If line 23 is more than line 24, you have tax to pay. Line 23 minus line 24		26	
27	Oregon Nongame Wildlife <input type="checkbox"/> \$1 <input type="checkbox"/> \$5 <input type="checkbox"/> \$10 <input type="checkbox"/> Other \$ _____		27	
28	Child Abuse Prevention <input type="checkbox"/> \$1 <input type="checkbox"/> \$5 <input type="checkbox"/> \$10 <input type="checkbox"/> Other \$ _____		28	
29	Alzheimer's Disease Research <input type="checkbox"/> \$1 <input type="checkbox"/> \$5 <input type="checkbox"/> \$10 <input type="checkbox"/> Other \$ _____		29	
30	Stop Domestic & Sexual Violence <input type="checkbox"/> \$1 <input type="checkbox"/> \$5 <input type="checkbox"/> \$10 <input type="checkbox"/> Other \$ _____		30	
31	AIDS/HIV Education and Services <input type="checkbox"/> \$1 <input type="checkbox"/> \$5 <input type="checkbox"/> \$10 <input type="checkbox"/> Other \$ _____		31	
32	Other charity. <b>Enter code</b> • _____ <input type="checkbox"/> \$1 <input type="checkbox"/> \$5 <input type="checkbox"/> \$10 <input type="checkbox"/> Other \$ _____		32	
33	Total. Add lines 27 through 32. Total can't be more than your refund on line 25		33	
34	<b>NET REFUND.</b> Line 25 minus line 33. This is your net refund		<b>NET REFUND</b>	34

**DIRECT DEPOSIT**

35 For direct deposit of your refund, see the instructions on page 12. **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	
<b>SIGN HERE</b>	Spouse's signature (if filing jointly, BOTH must sign)	Date	Address	Telephone No.
	X			

## How to figure your standard deduction

Your standard deduction will be based on one of the following choices. Based on the filing status that applies to you, fill in your total standard deduction on Form 40S, line 13.

- **Standard deduction.** Generally, your standard deduction is based on your filing status as follows:

Single .....	\$1,640
Married filing jointly .....	3,280
Married filing separately	
If spouse claims standard deduction .....	1,640
If spouse itemizes deductions .....	-0-
Head of household .....	2,640
Qualifying widow(er) .....	3,280

- **Age 65 or older, or blind.** If you are age 65 or older, or blind, you are entitled to a larger standard deduction based on your filing status:

<b>1. Check the correct number of boxes:</b>		
Yourself .....	<input type="checkbox"/>	65 or older
	<input type="checkbox"/>	Blind
Your spouse, if claiming spouse's exemption .....	<input type="checkbox"/>	65 or older
	<input type="checkbox"/>	Blind
<b>2. Enter total number of boxes checked .....</b>		<input style="width: 30px; height: 20px;" type="text"/>
<b>3. If your filing status is...</b>	<b>And the number in the box above is...</b>	<b>Then your standard deduction is...</b>
Single	1	\$ 2,840
	2	4,040
Married filing jointly	1	4,280
	2	5,280
	3	6,280
	4	7,280
Married filing separately	1	2,640
	2	3,640
	3	4,640
	4	5,640
Head of household	1	3,840
	2	5,040
Qualifying widow(er)	1	4,280
	2	5,280

- **Dependents.** If you can be claimed as a dependent on another person's return, your standard deduction is limited to the larger of:
  - Your earned income plus \$250, but no more than the maximum allowed for your filing status, as shown above, **or**
  - \$750.

This limit applies even if the other person can, but does not, claim you as a dependent on his or her return. Use the worksheet on page 9 to calculate your standard deduction.

- **Nonresident aliens.** The standard deduction for nonresident aliens is -0-.

Make your check or money order payable to the: <b>Oregon Department of Revenue.</b> Write your Social Security number and <b>"2002 Form 40S"</b> on your check or money order. Be sure to attach your payment to <b>Form RPC</b> —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  REFUND PO Box 14700 Salem OR 97309-0930