

# Oregon Individual Income Tax Return

# Form 40P 2002

PART-YEAR RESIDENT

**For office use only**  
Date received

**Oregon resident:** From Mo / Day / Year To Mo / Day / Year **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: \_\_\_\_\_ **1**

Current mailing address: \_\_\_\_\_ Telephone number: \_\_\_\_\_ **2**

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP code: \_\_\_\_\_ If you filed a return in 2001, and this address is different, check here .....  **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	<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 Child(ren) with a disability (First names) _____			d <input type="text"/>
<b>Total</b>			<b>6e</b> <input type="text"/>

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

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

**7c Check if you filed a Deferral of Gain, Form 8824**

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

		Federal column	Oregon column
<b>INCOME</b>	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 or SEP and SIMPLE contributions, federal Form 1040, lines 24 and 31 .....	21	
	22 Education deductions from federal Form 1040, lines 23, 25, and 26 .....	22	
	23 Archer MSA deduction from federal Form 1040, line 27 .....	23	
	24 Moving expenses from federal Form 1040, line 28 .....	24	
	25 Deduction for self-employment tax from federal Form 1040, line 29 .....	25	
	26 Self-employed health insurance deduction from federal Form 1040, line 30 .....	26	
	27 Penalty on early withdrawal of savings from federal Form 1040, line 32 .....	27	
	28 Alimony paid from federal Form 1040, line 33a .....	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 state and local government bonds outside of 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

**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

		Federal column	Oregon column	
	36 Amount from front of form, line 35	36	36	
<b>SUBTRACTIONS</b>	37 Social Security and tier 1 railroad retirement income included on line 19	● 37	37	
	38 Other subtractions. Identify _____	● 38a	● 38b	
	39 Income after subtractions. Line 36 minus lines 37 and 38	39a	● 39b	
	40 <b>Oregon percentage.</b> Line 39b ÷ line 39a (not more than 100%)	40 _____%		
	41 Amount from line 39a (federal amount)		41	
<b>DEDUCTIONS AND MODIFICATIONS</b>	42 Itemized deductions from federal Schedule A, line 28	● 42	<b>EITHER, NOT BOTH</b>	
	43 State income tax claimed as itemized deduction. See instructions, page 30	● 43		
	44 Net Oregon itemized deductions. Line 42 minus line 43	44		
	45 Standard deduction from page 30	45		
	46 2002 federal tax (\$0–\$3,250; see instructions for the correct amount)	● 46		
	47 Other deductions and modifications. Identify _____	● 47		
	48 Add lines 45, 46, and 47 <b>or</b> lines 44, 46, and 47. Fill in the larger amount			48
	49 Taxable income. Line 41 minus line 48	●	● 49	
<b>OREGON TAX</b>	50 <b>Tax</b> on amount shown on line 49. See page 31	50	<b>EITHER, NOT BOTH</b>	
	51 Oregon income tax. Line 50 X <b>Oregon percentage</b> from line 40	● 51		
	52 Or, check if from: <input type="checkbox"/> Form FIA-40P or <input type="checkbox"/> Worksheet FCG and enter tax here	● 52		
	53 Interest on certain installment sales	● 53		
	54 Total tax. Add lines 51 and 53 <b>OR</b> add lines 52 and 53		OREGON TAX → 54	
<b>CREDITS</b>	55 <b>Exemption credit.</b> Line 6e X \$145 X <b>Oregon percentage</b> from line 40	55	<b>ADD TOGETHER</b>	
	56 Earned income credit. See instructions, page 32	● 56		
	57 Working family child care credit. See instructions, page 32	● 57		
	58 Retirement income credit. See instructions, page 33	● 58		
	59 Child and dependent care credit. See instructions, page 33	● 59		
	60 Credit for income taxes paid to another state. State: _____ <b>Attach proof</b>	● 60		
	61 Other credits. Identify _____	● 61		
	62 Total credits. Add lines 55 through 61		62	
	63 Net income tax. Line 54 minus line 62. If line 62 is more than line 54, fill in -0-	●	● 63	
<b>TAX PAYMENTS, PENALTY, AND INTEREST</b>	64 Oregon income tax withheld from income. <b>Attach Forms W-2 and 1099</b>	● 64	<b>ADD TOGETHER</b>	
	65 Estimated tax payments for 2002 and payments made with your extension	● 65		
	66 Total payments. Add lines 64 and 65			66
	67 <b>Overpayment.</b> Is line 63 <b>less</b> than line 66? If so, line 66 minus line 63	● <b>OVERPAYMENT</b> →		● 67
	68 <b>Tax to pay.</b> Is line 63 <b>more</b> than line 66? If so, line 63 minus line 66	● <b>TAX TO PAY</b> →		● 68
	69 Penalty and interest for filing or paying late. See instructions, page 36	● 69		<b>ADD TOGETHER</b>
	70 Interest on estimated tax underpayment. <b>Attach Form 10 and check here</b> <input type="checkbox"/> ...	● 70		
	71 Total penalty and interest due. Add lines 69 and 70		71	
	72 <b>Amount you owe.</b> Line 68 plus line 71		<b>AMOUNT YOU OWE</b> → 72	
	73 <b>Refund.</b> Is line 67 more than line 71? If so, line 67 minus line 71		<b>REFUND</b> → 73	
<b>CHARITABLE CHECKOFFS</b> <i>I wish to donate part of my tax refund to the following fund(s)</i>	74 <b>Estimated tax.</b> Fill in the part of line 73 you want applied to 2003 estimated tax	● 74	<b>These will reduce your refund</b>	
	75 Oregon Nongame Wildlife <input type="checkbox"/> \$1 ... <input type="checkbox"/> \$5 ... <input type="checkbox"/> \$10 ... <input type="checkbox"/> Other \$ _____	● 75		
	76 Child Abuse Prevention <input type="checkbox"/> \$1 ... <input type="checkbox"/> \$5 ... <input type="checkbox"/> \$10 ... <input type="checkbox"/> Other \$ _____	● 76		
	77 Alzheimer's Disease Research <input type="checkbox"/> \$1 ... <input type="checkbox"/> \$5 ... <input type="checkbox"/> \$10 ... <input type="checkbox"/> Other \$ _____	● 77		
	78 Stop Domestic & Sexual Violence <input type="checkbox"/> \$1 ... <input type="checkbox"/> \$5 ... <input type="checkbox"/> \$10 ... <input type="checkbox"/> Other \$ _____	● 78		
	79 AIDS/HIV Education and Services <input type="checkbox"/> \$1 ... <input type="checkbox"/> \$5 ... <input type="checkbox"/> \$10 ... <input type="checkbox"/> Other \$ _____	● 79		
	80 Other charity. <b>Enter code</b> ● _____ <input type="checkbox"/> \$1 ... <input type="checkbox"/> \$5 ... <input type="checkbox"/> \$10 ... <input type="checkbox"/> Other \$ _____	● 80		
	81 Total. Add lines 74 through 80. Total can't be more than your refund on line 73			81
	82 <b>NET REFUND.</b> Line 73 minus line 81. This is your net refund		<b>NET REFUND</b> → 82	

**DIRECT DEPOSIT** 83 For direct deposit of your refund, see the instructions on page 37. ● **Type of Account:**  Checking **or**  Savings

● Routing No. \_\_\_\_\_ ● Account No. \_\_\_\_\_

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

<b>SIGN HERE</b>	Your signature X	Date	Signature of preparer other than taxpayer X	License No.
	Spouse's signature (if filing jointly, BOTH must sign) X	Date	Address	Telephone No.

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