

Oregon Individual Income Tax Return

Form 40N 2002

NONRESIDENT



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	

Current mailing address	Telephone number ()	2
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City	State	ZIP code	If you filed a return in 2001, and this address is different, check here <input type="checkbox"/>	3
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Filing Status Check only one box 1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly 3 <input type="checkbox"/> Married filing separately 4 <input type="checkbox"/> Head of household 5 <input type="checkbox"/> Qualifying widow(er) with dependent child	(Spouse's name)	Exemptions Regular Severely disabled 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"/> Total • 6e <input type="checkbox"/>
	(Spouse's Social Security number)	
	(Person who qualifies you)	

7a 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	7b Check if you filed an extension <input type="checkbox"/>	7c Check if you filed a Deferral of Gain, Form 8824 <input type="checkbox"/>	7d Check here to donate your kicker refund to the State School Fund. See instructions. <input type="checkbox"/>
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			Federal column	Oregon column
INCOME	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 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
ADDITIONS	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 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		
SUBTRACTIONS	37 Social Security and tier 1 railroad retirement income included on line 19 ● 37		
	38 Other subtractions. Identify _____ ● 38a		● 38b
	39 Income after subtractions. Line 36 minus lines 37 and 38..... 39a		● 39b
	40 Oregon percentage. Line 39b ÷ line 39a (not more than 100%) 40 _____ %		
DEDUCTIONS AND MODIFICATIONS	41 Itemized deductions from federal Schedule A, line 28 ● 41		EITHER, NOT BOTH
	42 State income tax claimed as itemized deduction. See instructions, page 23 ● 42		
	43 Net Oregon itemized deductions. Line 41 minus line 42 43		
	44 Standard deduction from page 23 44		
	45 2002 federal tax (\$0–\$3,250; 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 25 ... ● 49		
	50 Total deductions and other modifications. Add lines 48 and 49		50
	51 Oregon taxable income. Line 39b minus line 50		● 51
OREGON TAX	52 Tax from tax rate charts (see instructions, page 25) ● 52		EITHER, NOT BOTH
	53 Or, check if from: <input type="checkbox"/> Form FIA-40N or <input type="checkbox"/> Worksheet FCG and enter tax here ● 53		
	54 Interest on certain installment sales ● 54		
	55 Total tax. Add lines 52 and 54 OR add lines 53 and 54		OREGON TAX → 55
CREDITS	56 Exemption credit. Line 6e X \$145 X Oregon percentage from line 40 56		ADD TOGETHER
	57 Earned income credit. See instructions, page 26 ● 57		
	58 Working family child care credit. See instructions, page 26 ● 58		
	59 Credit for income taxes paid to another state (AZ, CA, IN, VA). Attach proof ● 59		
	60 Child and dependent care credit. See instructions, page 26 ● 60		
	61 Other credits. Identify _____ ● 61		
	62 Total credits. Add lines 56 through 61		62
	63 Net income tax. Line 55 minus line 62. If line 62 is more than line 55, fill in -0- ● 63		
TAX PAYMENTS, PENALTY, AND INTEREST	64 Oregon income tax withheld from income. Attach Forms W-2 and 1099 ● 64		ADD TOGETHER
	65 Estimated tax payments for 2002 and payments made with your extension ● 65		
	66 Total payments. Add lines 64 and 65..... 66		
	67 Overpayment. Is line 63 less than line 66? If so, line 66 minus line 63 ● 67		OVERPAYMENT → ● 67
	68 Tax to pay. Is line 63 more than line 66? If so, line 63 minus line 66 ● 68		TAX TO PAY → ● 68
	69 Penalty and interest for filing or paying late. See instructions, page 27 ● 69		ADD TOGETHER
	70 Interest on estimated tax underpayment. Attach Form 10 and check here <input type="checkbox"/> ... ● 70		
	71 Total penalty and interest due. Add lines 69 and 70		71
	72 Amount you owe. Line 68 plus line 71 AMOUNT YOU OWE → 72		
	73 Refund. Is line 67 more than line 71? If so, line 67 minus line 71 REFUND → 73		
CHARITABLE CHECKOFFS	74 Estimated tax. Fill in the part of line 73 you want applied to 2003 estimated tax ... ● 74		These will reduce your refund
	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. Enter code ● _____ .. <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 NET REFUND. Line 73 minus line 81. This is your net refund NET REFUND → 82		

DIRECT DEPOSIT 83 For direct deposit of your refund, see the instructions on page 28. ● **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.		I authorize the Department of Revenue to discuss this return with this preparer. <input type="checkbox"/> Yes <input type="checkbox"/> No	
SIGN HERE	Your signature	Date	Signature of preparer other than taxpayer
	X		X
	Spouse's signature (if filing jointly, BOTH must sign)	Date	Address
	X		Telephone No.