

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"/>																									
Filing Status 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		Exemptions <table border="1"> <tr> <th></th> <th>Regular</th> <th>Severely disabled</th> <th>Total</th> </tr> <tr> <td>6a Yourself</td> <td></td> <td></td> <td>6a</td> </tr> <tr> <td>6b Spouse</td> <td></td> <td></td> <td>b</td> </tr> <tr> <td>6c All dependents (First names)</td> <td></td> <td></td> <td>c</td> </tr> <tr> <td>6d Child(ren) with a disability (First names)</td> <td></td> <td></td> <td>d</td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td>6e</td> </tr> </table>				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	Total			6e
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6c All dependents (First names)			c																									
6d Child(ren) with a disability (First names)			d																									
Total			6e																									
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"/>																								

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

ADDITIONS	9 Interest on state and local government bonds outside of Oregon • 9 <input type="text"/>
	10 Other additions. Identify • 10 <input type="text"/>
	11 Total additions. Add lines 9 and 10 11 <input type="text"/>
	12 Income after additions. Add lines 8 and 11 12 <input type="text"/>

SUBTRACTIONS Staple W-2 wage slips here	13 2002 federal tax liability (\$0-\$3,250; see instructions for the correct amount) • 13 <input type="text"/>
	14 Social Security included on federal Form 1040, line 20b; or Form 1040A, line 14b ... • 14 <input type="text"/>
	15 Oregon income tax refund included in federal income • 15 <input type="text"/>
	16 Interest from U.S. government, such as Series EE and HH bonds • 16 <input type="text"/>
	17 Federal pension income (see instructions on page 28) _____% • 17 <input type="text"/>
	18 Other subtractions. Identify • 18 <input type="text"/>
	19 Total subtractions. Add lines 13 through 18 19 <input type="text"/>
	20 Income after subtractions. Line 12 minus line 19 20 <input type="text"/>

DEDUCTIONS	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"/>	} Either line 25 or 26
	22 Special Oregon medical deduction (you or your spouse must be at least age 62) • 22 <input type="text"/>	
	23 Total Oregon itemized deductions. Add lines 21 and 22 23 <input type="text"/>	
	24 State income tax claimed as an itemized deduction from Schedule A, line 5 • 24 <input type="text"/>	
	25 Net Oregon itemized deductions. Line 23 minus line 24 25 <input type="text"/>	
	OR	
	26 Standard deduction from page 30 26 <input type="text"/>	
27 Total deductions. Line 25 or line 26, whichever is larger 27 <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"/>		

29 Oregon taxable income from front of form, line 28	29		
30 Tax (see page 31). Check if tax is from: <input type="checkbox"/> Tax tables or charts and enter tax here • 30			} EITHER, NOT BOTH
OR			
31 Check if tax is from: <input type="checkbox"/> Form FIA-40 or <input type="checkbox"/> 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	

CREDITS	34 Exemption credit. Multiply your total exemptions on line 6e by \$145	34			} ADD TOGETHER
	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			

TAX PAYMENTS, PENALTY, AND INTEREST	45 Oregon income tax withheld. Attach Form(s) W-2 and 1099	• 45			} ADD TOGETHER
	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	• 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	• 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 <input type="checkbox"/>	• 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			

CHARITABLE CHECKOFFS <i>I wish to donate part of my tax refund to the following fund(s)</i>	56 Oregon Nongame Wildlife	<input type="checkbox"/> \$1 ... <input type="checkbox"/> \$5 ... <input type="checkbox"/> \$10 ... <input type="checkbox"/> Other \$	• 56		} These will reduce your refund
	57 Child Abuse Prevention	<input type="checkbox"/> \$1 ... <input type="checkbox"/> \$5 ... <input type="checkbox"/> \$10 ... <input type="checkbox"/> Other \$	• 57		
	58 Alzheimer's Disease Research	<input type="checkbox"/> \$1 ... <input type="checkbox"/> \$5 ... <input type="checkbox"/> \$10 ... <input type="checkbox"/> Other \$	• 58		
	59 Stop Domestic & Sexual Violence ..	<input type="checkbox"/> \$1 ... <input type="checkbox"/> \$5 ... <input type="checkbox"/> \$10 ... <input type="checkbox"/> Other \$	• 59		
	60 AIDS/HIV Education and Services ..	<input type="checkbox"/> \$1 ... <input type="checkbox"/> \$5 ... <input type="checkbox"/> \$10 ... <input type="checkbox"/> Other \$	• 60		
	61 Other charity. Enter code •	<input type="checkbox"/> \$1 ... <input type="checkbox"/> \$5 ... <input type="checkbox"/> \$10 ... <input type="checkbox"/> 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		

DIRECT DEPOSIT	64 For direct deposit of your refund, see the instructions on page 38.	• Type of Account: <input type="checkbox"/> Checking or <input type="checkbox"/> Savings
	• Routing No. <input type="text"/>	• Account No. <input type="text"/>

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 X	Date	Signature of preparer other than taxpayer X
	Spouse's signature (if filing jointly, BOTH must sign) X	Date	Address Telephone No.

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 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