

Oregon Individual Income Tax Return

2003

NONRESIDENT

Form 40N

W

For office use only	
Date received	

Oregon resident: From <input type="text"/> Mo <input type="text"/> Day <input type="text"/> Year <input type="text"/> To <input type="text"/> Mo <input type="text"/> Day <input type="text"/> Year <input type="text"/>		Fiscal year ending <input type="text"/>																									
Last name		First name and initial																									
Spouse's last name if joint return		Spouse's first name and initial if joint return																									
Current mailing address		Telephone number (<input type="text"/>) <input type="text"/>																									
City		State																									
ZIP code		If you filed a return last year, 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 (Spouse's name) <input type="text"/> (Spouse's Social Security number) <input type="text"/> 4 <input type="checkbox"/> Head of household (Person who qualifies you) <input type="text"/> 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><input type="text"/></td> <td><input type="text"/></td> <td>6a <input type="text"/></td> </tr> <tr> <td>6b Spouse</td> <td><input type="text"/></td> <td><input type="text"/></td> <td>b <input type="text"/></td> </tr> <tr> <td>6c All dependents (First names)</td> <td><input type="text"/></td> <td><input type="text"/></td> <td>c <input type="text"/></td> </tr> <tr> <td>6d Child(ren) with a disability (First names)</td> <td><input type="text"/></td> <td><input type="text"/></td> <td>d <input type="text"/></td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td>6e <input type="text"/></td> </tr> </table>			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)	<input type="text"/>	<input type="text"/>	c <input type="text"/>	6d Child(ren) with a disability (First names)	<input type="text"/>	<input type="text"/>	d <input type="text"/>	Total			6e <input type="text"/>
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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 an Oregon Form 24 <input type="checkbox"/>																											

		Federal column	Oregon column
INCOME	8 Wages, salaries, and other pay for work. Staple all Forms W-2 below	8 .00	.00
	9 Taxable interest income from federal Form 1040, line 8a	9 .00	.00
	10 Dividend income from federal Form 1040, line 9a	10 .00	.00
	11 State and local income tax refunds from federal Form 1040, line 10	11 .00	.00
	12 Alimony received from federal Form 1040, line 11	12 .00	.00
	13 Business income or loss from federal Form 1040, line 12	13 .00	.00
	14 Capital gain or loss from federal Form 1040, line 13a	14 .00	.00
	15 Other gains or losses from federal Form 1040, line 14	15 .00	.00
	16 IRA distributions from federal Form 1040, line 15b	16 .00	.00
	17 Pensions and annuities from federal Form 1040, line 16b	17 .00	.00
	18 Rents, royalties, partnerships, etc., from federal Form 1040, line 17	18 .00	.00
	19 Farm income or loss from federal Form 1040, line 18	19 .00	.00
	20 Unemployment and other income from federal Form 1040, lines 19 through 21	20 .00	.00
	21 Total income. Add lines 8 through 20	21a .00	.00
	22 IRA or SEP and SIMPLE contributions, federal Form 1040, lines 24 and 30	22 .00	.00
	23 Education deductions from federal Form 1040, lines 23, 25, and 26	23 .00	.00
	24 Moving expenses from federal Form 1040, line 27	24 .00	.00
	25 Deduction for self-employment tax from federal Form 1040, line 28	25 .00	.00
	26 Self-employed health insurance deduction from federal Form 1040, line 29	26 .00	.00
	27 Penalty on early withdrawal of savings from federal Form 1040, line 31	27 .00	.00
	28 Alimony paid from federal Form 1040, line 32a	28 .00	.00
	29 Total adjustments to income. Add lines 22 through 28	29 .00	.00
	30 Income after adjustments. Line 21 minus line 29	30a .00	.00
	31 Interest on state and local government bonds outside of Oregon	31 .00	.00
	32 Federal election on interest and dividends of a minor child	32 .00	.00
	33 Other additions. Identify	33 .00	.00
	34 Total additions. Add lines 31 through 33	34a .00	.00
	35 Income after additions. Add lines 30 and 34	35a .00	.00

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

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	.00	.00
SUBTRACTIONS	37 Social Security and tier 1 railroad retirement income included on line 20	.00	
	38 Other subtractions. Identify _____	.00	.00
	39 Income after subtractions. Line 36 minus lines 37 and 38	.00	.00
	40 Oregon percentage. Line 39b ÷ line 39a (not more than 100%)		%
DEDUCTIONS AND MODIFICATIONS	41 Itemized deductions from federal Schedule A, line 28	.00	EITHER, NOT BOTH
	42 State income tax claimed as itemized deduction. See instructions, page 24	.00	
	43 Net Oregon itemized deductions. Line 41 minus line 42	.00	
	44 Standard deduction from page 25	.00	
	45 2003 federal tax liability (\$0–\$3,500; see instructions for the correct amount)	.00	
	46 Other deductions and modifications. Identify _____	.00	
	47 Deductions and modifications X Oregon percentage. See page 27	.00	
	48 Deductions and modifications NOT multiplied by the Oregon percentage. See page 27	.00	
	49 Total deductions and other modifications. Add lines 47 and 48		.00
	50 Oregon taxable income. Line 39b minus line 49		.00
OREGON TAX	51 Tax from tax rate charts (see instructions, page 27)	.00	EITHER, NOT BOTH
	52 Or, check if from: <input type="checkbox"/> Form FIA or <input type="checkbox"/> Worksheet FCG and enter tax here	.00	
	53 Interest on certain installment sales	.00	
	54 Total tax. Add lines 51 and 53 OR add lines 52 and 53		.00
CREDITS	55 Exemption credit. Line 6e X \$147 X Oregon percentage from line 40	.00	ADD TOGETHER
	56 Earned income credit. See instructions, page 28	.00	
	57 Child and dependent care credit. See instructions, page 28	.00	
	58 Credit for income taxes paid to another state (AZ, CA, IN, VA). Attach proof	.00	
	59 Other credits. Identify _____	.00	
	60 Total credits. Add lines 55 through 59		.00
	61 Tax after credits. Line 54 minus line 60. If line 60 is more than line 54, fill in -0-		.00
SURCHARGE	62 Surcharge. See instructions, page 30	.00	
	63 Net income tax. Add lines 61 and 62		.00
TAX PAYMENTS, PENALTY, AND INTEREST	64 Oregon income tax withheld from income. Attach Forms W-2 and 1099	.00	ADD TOGETHER
	65 Estimated tax payments for 2003 and payments made with your extension	.00	
	66 Working family child care credit. Attach Schedule WFC-N/P. See page 31	.00	
	67 Total payments. Add lines 64, 65, and 66		.00
	68 Overpayment. Is line 63 less than line 67? If so, line 67 minus line 63	OVERPAYMENT	.00
	69 Tax to pay. Is line 63 more than line 67? If so, line 63 minus line 67	TAX TO PAY	.00
	70 Penalty and interest for filing or paying late. See instructions, page 31	.00	ADD TOGETHER
	71 Interest on estimated tax underpayment. Attach Form 10 and check here <input type="checkbox"/>	.00	
	72 Total penalty and interest due. Add lines 70 and 71		.00
	73 Amount you owe. Line 69 plus line 72	AMOUNT YOU OWE	.00
	74 Refund. Is line 68 more than line 72? If so, line 68 minus line 72	REFUND	.00
CHARITABLE CHECKOFFS	75 Estimated tax. Fill in the part of line 74 you want applied to 2004 estimated tax	.00	These will reduce your refund
	76 Oregon Nongame Wildlife <input type="checkbox"/> \$1 ... <input type="checkbox"/> \$5 ... <input type="checkbox"/> \$10 ... <input type="checkbox"/> Other \$.00	
	77 Child Abuse Prevention <input type="checkbox"/> \$1 ... <input type="checkbox"/> \$5 ... <input type="checkbox"/> \$10 ... <input type="checkbox"/> Other \$.00	
	78 Alzheimer's Disease Research <input type="checkbox"/> \$1 ... <input type="checkbox"/> \$5 ... <input type="checkbox"/> \$10 ... <input type="checkbox"/> Other \$.00	
	79 Stop Domestic & Sexual Violence <input type="checkbox"/> \$1 ... <input type="checkbox"/> \$5 ... <input type="checkbox"/> \$10 ... <input type="checkbox"/> Other \$.00	
	80 AIDS/HIV Education and Services <input type="checkbox"/> \$1 ... <input type="checkbox"/> \$5 ... <input type="checkbox"/> \$10 ... <input type="checkbox"/> Other \$.00	
	81 Other charity. Enter code • <input type="checkbox"/> \$1 ... <input type="checkbox"/> \$5 ... <input type="checkbox"/> \$10 ... <input type="checkbox"/> Other \$.00	
	82 Total. Add lines 75 through 81. Total can't be more than your refund on line 74		.00
	83 NET REFUND. Line 74 minus line 82. This is your net refund	NET REFUND	.00

DIRECT DEPOSIT 84 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.

SIGN HERE	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			