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Form 40

OREGON Individual Income Tax Return FULL-YEAR RESIDENTS ONLY

2004

For office use only

Fiscal year ending table with columns 1, 2, 3

Personal information fields: Last name, First name and initial, Social Security No. (SSN), Date of birth, Spouse's last name, Spouse's first name and initial, Spouse's SSN, Date of birth, Current mailing address, Telephone number, City, State, ZIP code, Country.

Filing Status section with options: 1 Single, 2 Married filing jointly, 3 Married filing separately, 4 Head of household, 5 Qualifying widow(er) with dependent child.

Exemptions section with fields for 6a Yourself, 6b Spouse, 6c All dependents, 6d Child(ren) with a disability, and Total.

Checkboxes for 7a (Age/Blind), 7b (Extension), 7c (Schedule WFC), 7d (Oregon Form 24), and 7e (Kicker refund).

Line 8: Federal adjusted gross income. Federal Form 1040, line 36; 1040A, line 21; 1040EZ, line 4; 1040NR, line 34; or TeleFile Tax Record, line I. Round to the nearest dollar.

ADDITIONS section: Lines 9-12. Interest and dividends on state and local government bonds, other additions, total additions, and income after additions.

SUBTRACTIONS section: Lines 13-20. 2004 federal tax liability, Social Security included, Oregon income tax refund, interest from U.S. government, federal pension income, other subtractions, total subtractions, and income after subtractions.

DEDUCTIONS section: Lines 21-28. Itemized deductions from Schedule A, special Oregon medical deduction, total Oregon itemized deductions, state income tax claimed as an itemized deduction, net Oregon itemized deductions, OR standard deduction, total deductions, and Oregon taxable income.

TAX section: Lines 29-32. Tax calculation, check if tax is from Form FIA-40 or Worksheet FCG, interest on certain installment sales, and total tax.

	33 Total tax from front of form, line 32.....	33			.00
CREDITS	34 Exemption credit. Multiply your total exemptions on line 6e by \$151	• 34		.00	} ADD TOGETHER
	35 Earned income credit. See instructions, page 29.....	• 35		.00	
	36 Retirement income credit. See instructions, page 30.....	• 36		.00	
	37 Child and dependent care credit. See instructions, page 30.....	• 37		.00	
	38 Credit for the elderly or the disabled. See instructions, page 31.....	• 38		.00	
	39 Political contribution credit. See limits, page 31	• 39		.00	
	40 Credit for income taxes paid to another state. State: _____ Attach proof • 40			.00	}
	41 Other credits. Identify _____ • 41			.00	
	42 Total credits. Add lines 34 through 41	42		.00	
	43 Net income tax. Line 33 minus line 42. If line 42 is more than line 33, fill in -0-	• 43			.00

PAYMENTS, PENALTY, AND INTEREST	44 Oregon income tax withheld. Attach Form(s) W-2 and 1099	• 44		.00	} ADD TOGETHER
	45 Estimated tax payments for 2004. Include payments made with your extension	• 45		.00	
	46 Working family child care credit from WFC, line 19..... CREDIT AMOUNT →	• 46		.00	
	Number from WFC, line 5 • 46a <input type="text"/> Amount from WFC, line 17 • 46b <input type="text"/>			.00	
	47 Total payments. Add lines 44, 45, and 46	47		.00	
	48 Overpayment. If line 43 is less than line 47, you overpaid. Line 47 minus line 43	OVERPAYMENT →	• 48	.00	
	49 Tax to pay. If line 43 is more than line 47, you have tax to pay. Line 43 minus line 47	TAX TO PAY →	• 49	.00	
	50 Penalty and interest for filing or paying late. See instructions, page 33.....	50		.00	
	51 Interest on estimated tax underpayment. Attach Form 10 and check box → <input type="checkbox"/>	• 51		.00	
	52 Total penalty and interest due. Add lines 50 and 51	52		.00	
	53 Amount you owe. Line 49 plus line 52	AMOUNT YOU OWE →	53	.00	
	54 Refund. Is line 48 more than line 52? If so, line 48 minus line 52	REFUND →	54	.00	} These will reduce your refund
	55 Estimated tax. Fill in the part of line 54 you want applied to 2005 estimated tax	• 55		.00	
CHARITABLE CHECKOFFS	56 Oregon Nongame Wildlife..... <input type="checkbox"/> \$1..... <input type="checkbox"/> \$5..... <input type="checkbox"/> \$10..... <input type="checkbox"/> Other \$.....	• 56		.00	
	57 Child Abuse Prevention..... <input type="checkbox"/> \$1..... <input type="checkbox"/> \$5..... <input type="checkbox"/> \$10..... <input type="checkbox"/> Other \$.....	• 57		.00	
	58 Alzheimer's Disease Research..... <input type="checkbox"/> \$1..... <input type="checkbox"/> \$5..... <input type="checkbox"/> \$10..... <input type="checkbox"/> Other \$.....	• 58		.00	
	59 Stop Domestic & Sexual Violence... <input type="checkbox"/> \$1..... <input type="checkbox"/> \$5..... <input type="checkbox"/> \$10..... <input type="checkbox"/> Other \$.....	• 59		.00	
	60 AIDS/HIV Education and Services .. <input type="checkbox"/> \$1..... <input type="checkbox"/> \$5..... <input type="checkbox"/> \$10..... <input type="checkbox"/> Other \$.....	• 60		.00	
61 Other charity. Enter code • _____ <input type="checkbox"/> \$1..... <input type="checkbox"/> \$5..... <input type="checkbox"/> \$10..... <input type="checkbox"/> Other \$.....	• 61			.00	
	62 Total. Add lines 55 through 61. Total can't be more than your refund on line 54.....	62		.00	
	63 NET REFUND. Line 54 minus line 62. This is your net refund.....	NET REFUND →	63	.00	

DIRECT DEPOSIT 64 For direct deposit of your refund, see the instructions on page 34. • 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 contact this preparer about the processing of this return.

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.

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

If you owe, make your check or money order payable to the: **Oregon Department of Revenue.**
Write your daytime telephone number and "2004 Form 40" on your check or money order.
Attach your payment, along with the payment voucher on page 11, to this return.

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