

Form **40N** **OREGON** Individual Income Tax Return **2004**
FOR NONRESIDENTS

W

For office use only

Oregon resident: From mm / dd / yyyy To mm / dd / yyyy Fiscal year ending 1 2 3

Last name First name and initial Social Security No. (SSN) Date of birth (mm/dd/yyyy)
Spouse's last name if joint return Spouse's first name and initial if joint return Spouse's SSN, if joint return Date of birth (mm/dd/yyyy)

Current mailing address Telephone number ()
City State ZIP code Country If you filed a return last year, and your name or address is different, check here

Filing Status 1 Single
2 Married filing jointly
3 Married filing separately Spouse's name Spouse's SSN
4 Head of household Person who qualifies you
5 Qualifying widow(er) with dependent child

Exemptions
6a Yourself.....Regular Severely disabled 6a
6b Spouse.....Regular Severely disabled b
6c All dependents First names c
6d Child(ren) First names with a disability d
Total • 6e

Check all that apply → **7a** You were: 65 or older Blind Spouse was: 65 or older Blind
7b You filed an extension
7c You attached Schedule WFC-N/P
7d You filed an Oregon Form 24
7e If there is a kicker refund, you want to donate your kicker to the State School Fund

			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 13	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
ADJUSTMENTS TO INCOME	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
	21a	Total income. Add lines 8 through 20	21a	.00	.00
	22	IRA or SEP and SIMPLE contributions, federal Form 1040, lines 25 and 32	22	.00	.00
	23	Education deductions from federal Form 1040, lines 23, 26, and 27	23	.00	.00
	24	Moving expenses from federal Form 1040, line 29	24	.00	.00
	25	Deduction for self-employment tax from federal Form 1040, line 30	25	.00	.00
	26	Self-employed health insurance deduction from federal Form 1040, line 31	26	.00	.00
	27	Alimony paid from federal Form 1040, line 34a	27	.00	.00
	28	Other adjustments to income. Identify	28	.00	.00
	29	Total adjustments to income. Add lines 22 through 28	29	.00	.00
30a	Income after adjustments. Line 21a minus line 29	30a	.00	.00	
ADDITIONS	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
	34a	Total additions. Add lines 31 through 33	34a	.00	.00
	35a	Income after additions. Add lines 30 and 34a	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

		Federal column	Oregon column
36	Amount from front of form, line 35.....	.00	.00
SUBTRACTIONS	37 Social Security and tier 1 Railroad Retirement Board benefits included on line 20.....	.00	
	38 Other subtractions. Identify _____ ●38a	.00	.00 ●38b
	39 Income after subtractions. Line 36 minus lines 37 and 38.....	.00	.00 ●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.....	.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 24.....	.00	
	45 2004 federal tax liability (\$0–\$4,000; see instructions for the correct amount).....	.00	
	46 Other deductions and modifications. Identify _____ ●46	.00	
	47 Deductions and modifications × Oregon percentage. See page 26.....	.00	
	48 Deductions and modifications not multiplied by the Oregon percentage. See page 2600	
	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 26).....	.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..... ●53 _____ .00		
	54 Total tax. Add lines 51 and 53 OR add lines 52 and 53.....		.00
CREDITS	55 Exemption credit. Line 6e × \$151 × Oregon percentage from line 40.....	.00	ADD TOGETHER
	56 Earned income credit. See instructions, page 27.....	.00	
	57 Child and dependent care credit. See instructions, page 27.....	.00	
	58 Credit for income taxes paid to another state (AZ, CA, IN, VA). Attach proof.....	.00	
	59 Other credits. Identify _____ ●59	.00	
	60 Total credits. Add lines 55 through 59.....		.00
	61 Net income tax. Line 54 minus line 60. If line 60 is more than line 54, fill in -0.....		.00
PAYMENTS, PENALTY, AND INTEREST	62 Oregon income tax withheld from income. Attach Forms W-2 and 109900	ADD TOGETHER
	63 Estimated tax payments for 2004 and payments made with your extension.....	.00	
	64 Working family child care credit from WFC-N/P, line 20... CREDIT AMOUNT → ●64 _____	.00	
	65 Total payments. Add lines 62, 63, and 64.....		.00
	66 Overpayment. Is line 61 less than line 65? If so, line 65 minus line 61.....	.00	.00
	67 Tax to pay. Is line 61 more than line 65? If so, line 61 minus line 65.....	.00	.00
	68 Penalty and interest for filing or paying late. See instructions, page 29.....	.00	ADD TOGETHER
	69 Interest on estimated tax underpayment. Attach Form 10 and check box → <input type="checkbox"/>00	
	70 Total penalty and interest due. Add lines 68 and 69.....		.00
	71 Amount you owe. Line 67 plus line 70.....	.00	.00
	72 Refund. Is line 66 more than line 70? If so, line 66 minus line 70.....	.00	.00
CHARITABLE CHECKOFFS	73 Estimated tax. Fill in the part of line 72 you want applied to 2005 estimated tax.....	.00	These will reduce your refund
	74 Oregon Nongame Wildlife..... <input type="checkbox"/> \$1 ... <input type="checkbox"/> \$5 ... <input type="checkbox"/> \$10 ... <input type="checkbox"/> Other \$.....	.00	
	75 Child Abuse Prevention..... <input type="checkbox"/> \$1 ... <input type="checkbox"/> \$5 ... <input type="checkbox"/> \$10 ... <input type="checkbox"/> Other \$.....	.00	
	76 Alzheimer's Disease Research..... <input type="checkbox"/> \$1 ... <input type="checkbox"/> \$5 ... <input type="checkbox"/> \$10 ... <input type="checkbox"/> Other \$.....	.00	
	77 Stop Domestic & Sexual Violence... <input type="checkbox"/> \$1 ... <input type="checkbox"/> \$5 ... <input type="checkbox"/> \$10 ... <input type="checkbox"/> Other \$.....	.00	
	78 AIDS/HIV Education and Services .. <input type="checkbox"/> \$1 ... <input type="checkbox"/> \$5 ... <input type="checkbox"/> \$10 ... <input type="checkbox"/> Other \$.....	.00	
	79 Other charity. Enter code ● _____, ... <input type="checkbox"/> \$1 ... <input type="checkbox"/> \$5 ... <input type="checkbox"/> \$10 ... <input type="checkbox"/> Other \$.....	.00	
	80 Total. Add lines 73 through 79. Total can't be more than your refund on line 72.....		.00
	81 NET REFUND. Line 72 minus line 80. This is your net refund.....	.00	.00
DIRECT DEPOSIT	82 For direct deposit of your refund, see the instructions on page 32.	● Type of Account: <input type="checkbox"/> Checking or <input type="checkbox"/> 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 Spouse's signature (if filing jointly, BOTH must sign) X	Signature of preparer other than taxpayer X Address Telephone No.
Date	Date