

Amended Return ☐Form  
**40****OREGON**  
**INDIVIDUAL INCOME TAX RETURN**  
**Full-Year Residents Only****2011**

For office use only

Fiscal year ending

K F P J

(W)

Last name		First name and initial		Social Security No. (SSN)		Date of birth (mm/dd/yyyy)	
Spouse's/RDP's last name if joint return		Spouse's/RDP's first name and initial if joint return		Spouse's/RDP'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 <input type="checkbox"/>							

  

<b>Filing Status</b> Check only one box 1 <input type="checkbox"/> Single 2a <input type="checkbox"/> Married filing jointly 2b <input type="checkbox"/> Registered domestic partners (RDP) filing jointly 3a <input type="checkbox"/> Married filing separately: Spouse's name _____ Spouse's SSN _____ 3b <input type="checkbox"/> Registered domestic partner filing separately: Partner's name _____ Partner's SSN _____ 4 <input type="checkbox"/> Head of household: Person who qualifies you 5 <input type="checkbox"/> Qualifying widow(er) with dependent child	<b>Exemptions</b> 6a Yourself ..... Regular <input type="checkbox"/> ..... Severely disabled <input type="checkbox"/> ..... 6a <input type="text"/> 6b Spouse/RDP ... Regular <input type="checkbox"/> ..... Severely disabled <input type="checkbox"/> ..... b <input type="text"/> 6c All dependents First names ..... c <input type="text"/> 6d <b>Disabled</b> children only (see instructions) ..... d <input type="text"/> <b>Total</b> ..... 6e <input type="text"/>			
	Check all that apply → <b>7a</b> You were: <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind <b>Spouse/RDP was:</b> <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind			
	<b>7b</b> <input type="checkbox"/> You filed an extension			
	<b>7c</b> <input type="checkbox"/> You have federal Form 8886			
	<b>7d</b> <input type="checkbox"/> Someone else can claim you as a dependent			

8 Federal adjusted gross income. Federal Form 1040, line 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 36; or 1040NR-EZ, line 10. See instructions, page 13 ..... ● 8  .00

**Round to the nearest dollar**

**ADDITIONS**

9 Interest and dividends on state and local government bonds outside of Oregon... ● 9  .00

10 Other additions. Identify: ● 10x  ● 10y \$  Schedule included 10z ☐ ● 10  .00

11 Total additions. Add lines 9 and 10 ..... ● 11  .00

12 Income after additions. Add lines 8 and 11 ..... ● 12  .00

**SUBTRACTIONS**

Include proof of withholding (W-2s, 1099s), payment, and payment voucher

13 2011 federal tax liability (\$0-\$5,950; see instructions for the correct amount) ..... ● 13  .00

14 Social Security included on federal Form 1040, line 20b; or Form 1040A, line 14b... ● 14  .00

15 Oregon income tax refund included in federal income..... ● 15  .00

16 Interest from U.S. government, such as Series EE, HH, and I bonds ..... ● 16  .00

17 Federal pension income. See instructions, page 15. 17a  % 17b  % ..... ● 17  .00

18 Other subtractions. Identify: ● 18x  ● 18y \$  Schedule included 18z ☐ ● 18  .00

19 Total subtractions. Add lines 13 through 18 ..... ● 19  .00

20 Income after subtractions. Line 12 minus line 19 ..... ● 20  .00

**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 federal Schedule A, line 29 ..... ● 21  .00

22 Special Oregon medical deduction (age restricted, see instructions, page 17) ..... ● 22  .00

23 Total Oregon itemized deductions. Add lines 21 and 22 ..... ● 23  .00

24 **State income tax claimed as an itemized deduction** ..... ● 24  .00

25 Net Oregon itemized deductions. Line 23 minus line 24 ..... ● 25  .00

**OR**

26 Standard deduction from page 17 ..... ● 26  .00

27 Total deductions. **Line 25 or line 26, whichever is larger** ..... ● 27  .00

28 **Oregon taxable income.** Line 20 minus line 27. If line 27 is more than line 20, enter -0- ..... ● 28  .00

} **Either line 25 or 26**

**TAX**

29 Tax. See instructions, page 18. Enter tax here ..... ● 29  .00

Check if tax is from: 29a ☐ Tax tables or charts or ● 29b ☐ Form FIA-40 or ● 29c ☐ Worksheet FCG

30 Interest on certain installment sales..... ● 30  .00

31 Total tax before credits. Add lines 29 and 30 ..... **OREGON TAX BEFORE CREDITS** ● 31  .00

	32 Total tax before credits from front of form, line 31 .....	32	.00
<b>NONREFUNDABLE CREDITS</b>	33 <b>Exemption credit.</b> If the amount on line 8 is less than \$127,150, multiply your total exemptions on line 6e by \$179. Otherwise, see instructions on page 18 .....	33	.00
	34 Retirement income credit. See instructions, page 19 .....	34	.00
	35 Child and dependent care credit. See instructions, page 20 .....	35	.00
	36 Credit for the elderly or the disabled. See instructions, page 20 .....	36	.00
	37 Political contribution credit. See limits, page 23 .....	37	.00
<b>Include proof</b>	38 Credit for income taxes paid to another state. State: ● 38y <input type="text"/> Schedule included 38z <input type="checkbox"/> .....	38	.00
	39 Other credits. Identify: ● 39x <input type="text"/> ● 39y \$ <input type="text"/> Schedule included 39z <input type="checkbox"/> .....	39	.00
	40 Total non-refundable credits. Add lines 33 through 39 .....	40	.00
	41 Net income tax. Line 32 minus line 40. If line 40 is more than line 32, enter -0- .....	41	.00
<b>PAYMENTS AND REFUNDABLE CREDITS</b>	42 Oregon income tax withheld. <b>Include Form(s) W-2 and 1099</b> .....	42	.00
	43 Estimated tax payments for 2011 <b>and</b> payments made with your extension .....	43	.00
<b>Include Schedule WFC if you claim this credit</b>	44 Earned income credit. See instructions, page 25 .....	44	.00
	45 <b>Working family child care credit</b> from WFC, line 18 .....	45	.00
	46 Mobile home park closure credit. Include Schedule MPC .....	46	.00
	47 Total payments and refundable credits. Add lines 42 through 46 .....	47	.00
	48 <b>Overpayment.</b> If line 41 is <b>less</b> than line 47, you overpaid. Line 47 minus line 41 .... <b>OVERPAYMENT →</b> .....	48	.00
	49 <b>Tax to pay.</b> If line 41 is <b>more</b> than line 47, you have tax to pay. Line 41 minus line 47 .... <b>TAX TO PAY →</b> .....	49	.00
	50 Penalty and interest for filing or paying late. See instructions, page 25 .....	50	.00
	51 Interest on underpayment of estimated tax. <b>Include Form 10 and check box</b> <input type="checkbox"/> .....	51	.00
	Exception # from Form 10, line 1 ● 51a <input type="text"/> Check box if you annualized ● 51b <input type="checkbox"/>		
	52 Total penalty and interest due. Add lines 50 and 51 .....	52	.00
	53 <b>Amount you owe.</b> Line 49 plus line 52 .... <b>AMOUNT YOU OWE →</b> .....	53	.00
	54 <b>Refund.</b> Is line 48 more than line 52? If so, line 48 minus line 52 .... <b>REFUND →</b> .....	54	.00
<b>CHARITABLE CHECKOFF DONATIONS, PAGE 14</b> <i>I want to donate part of my tax refund to the following fund(s)</i>	55 <b>Estimated tax.</b> Fill in the part of line 54 you want applied to <b>2012</b> estimated tax ... ● 55	55	.00
	Oregon Nongame Wildlife ● 56	56	.00
	Alzheimer's Disease Research ● 58	58	.00
	AIDS/HIV Education & Svcs. ● 60	60	.00
	OR Head Start Association ● 62	62	.00
	Oregon Historical Society ● 64	64	.00
	Albertina Kerr Centers ● 66	66	.00
	Charity code ● 68a <input type="text"/> ● 68b <input type="text"/>	68a	.00
	Prevent Child Abuse ● 57	57	.00
	Stop Dom. & Sexual Violence ● 59	59	.00
	Habitat for Humanity ● 61	61	.00
	OR Military Financial Assist. ● 63	63	.00
	Oregon Food Bank ● 65	65	.00
	American Red Cross ● 67	67	.00
	Charity code ● 69a <input type="text"/> ● 69b <input type="text"/>	69a	.00
<b>See instructions</b>	70 Political party \$3 checkoff. Party code: ● 70a <input type="text"/> You ● 70b <input type="text"/> Spouse/RDP .....	70	.00
	71 Total. Add lines 55 through 70. Total can't be more than your refund on line 54 .....	71	.00
	72 <b>NET REFUND.</b> Line 54 minus line 71. This is your net refund .... <b>NET REFUND →</b> .....	72	.00

<b>DIRECT DEPOSIT</b>	73 For direct deposit of your refund, see instructions, page 26. ● <b>Type of account:</b> <input type="checkbox"/> Checking or <input type="checkbox"/> Savings
	● Routing No. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> ● Account No. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Will this refund go to an account outside the United States? ● <input type="checkbox"/> Yes

**Important: Include a copy of your federal Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ.**

Under penalty for false swearing, I declare that the information in this return is true, correct, and complete.			
Your signature	Date	Signature of preparer other than taxpayer	● License No.
X		X	
Spouse's/RDP's signature (if filing jointly, BOTH must sign)	Date	Address	Telephone No.
X			

If you owe, make your check or money order payable to the **Oregon Department of Revenue**. Write your daytime telephone number and **"2011 Oregon Form 40"** on your check or money order. **Include your payment, along with the payment voucher** on page 19, with this return.

<b>Mail TAX-TO-PAY returns to</b> Oregon Department of Revenue PO Box 14555 Salem OR 97309-0940	<b>Mail REFUND returns and NO-TAX-DUE returns to</b> REFUND PO Box 14700 Salem OR 97309-0930
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