

Amended Return <input type="checkbox"/>		<h1 style="margin: 0;">OREGON</h1> <h2 style="margin: 0;">2014</h2>		For office use only	
Form <span style="font-size: 2em; font-weight: bold;">40</span>		<b>INDIVIDUAL INCOME TAX RETURN</b> <b>Full-Year Residents Only</b>		Fiscal year ending <div style="display: flex; justify-content: space-around; font-weight: bold;"> <span>K</span><span>F</span><span>P</span><span>J</span><span style="border: 1px solid black; border-radius: 50%; padding: 2px 5px;">W</span> </div>	

Last name	First name and initial <div style="text-align: right;"><input type="checkbox"/> Deceased</div>	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 <div style="text-align: right;"><input type="checkbox"/> Deceased</div>	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 <b>or</b> address is different, check here <input type="checkbox"/>			

**Filing Status**

1 ☐ Single

2a ☐ Married filing jointly

2b ☐ Registered domestic partners (RDP) filing jointly

3a ☐ Married filing separately:  
 Spouse's name \_\_\_\_\_ Spouse's SSN \_\_\_\_\_

3b ☐ Registered domestic partner filing separately:  
 Partner's name \_\_\_\_\_ Partner's SSN \_\_\_\_\_

4 ☐ Head of household: Person who qualifies you

5 ☐ Qualifying widow(er) with dependent child

**Exemptions**

6a Yourself ..... Regular	●	..... Severely disabled	●	Total
6b Spouse/RDP ... Regular	●	..... Severely disabled	●	
6c All dependents First names	●	c		
6d <b>Disabled</b> children only (see instructions)	●	d		
				<b>Total ● 6e</b>

Check **all** that apply →

**7a You were:**

**Spouse/RDP was:**

☐ 65 or older  
☐ 65 or older

☐ Blind  
☐ Blind

**7b** ☐ You filed an extension

**7c** ☐ You have federal Form 8886

**7d** ☐ 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

	Round to the nearest dollar	.00
--	-----------------------------	-----

**ADDITIONS**

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

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

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

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

		.00
		.00
		.00
		.00

**SUBTRACTIONS**

13 2014 federal tax liability (**\$0–\$6,350; see instructions** for the correct amount) ..... ● 13

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

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

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

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

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

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

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

		.00
		.00
		.00
		.00

**DEDUCTIONS** If you are claiming itemized deductions, fill in lines 21 and 23–25. If you are claiming the standard deduction, fill in line 26 only.

21 Itemized deductions from federal Schedule A, line 29 ..... ● 21

22 **Do not complete line 22** ..... 22

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

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

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

**OR**

26 Standard deduction from page 19 ..... ● 26

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

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

		.00
	0	.00
		.00
		.00
		.00
		.00

**TAX**

29 Tax. See instructions, page 19. Enter tax here ..... ● 29

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

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

		.00
		.00
		.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 \$100,000, multiply your total exemptions on line 6e by \$191. Otherwise, see instructions on page 20 .....	33	.00
	34 Retirement income credit. See instructions, page 20 .....	34	.00
	35 Child and dependent care credit. See instructions, page 21 .....	35	.00
	36 Credit for the elderly or the disabled. See instructions, page 21 .....	36	.00
	37 Political contribution credit. See limits, page 21 .....	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 2014 <b>and</b> payments made with your extension .....	43	.00
	● 43a <input type="checkbox"/> Wolf depredation    ● 43b <input type="checkbox"/> Claim of right		
<b>Include Schedule WFC if you claim this credit</b>	44 Earned income credit. See instructions, page 23 .....	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 23 .....	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 27</b> <i>I want to donate part of my tax refund to the following fund(s)</i>	American Diabetes Assoc. ● 56	.00	These will reduce your refund
	SMART ● 58	.00	
	The Nature Conservancy ● 60	.00	
	Oregon Humane Society ● 62	.00	
	Doernbecher Children's Hosp. ● 64	.00	
	Charity code ● 66a <input type="text"/> ● 66b <input type="text"/>	.00	
	Oregon Coast Aquarium ● 57	.00	
	SOLV ● 59	.00	
	St. Vincent DePaul Soc. of OR ● 61	.00	
	The Salvation Army ● 63	.00	
Oregon Veteran's Home ● 65	.00		
Charity code ● 67a <input type="text"/> ● 67b <input type="text"/>	.00		
<b>See instructions</b>	68 Political party \$3 checkoff. Party code: ● 68a <input type="text"/> You ● 68b <input type="text"/> Spouse/RDP .....	68	.00
	69 Total Oregon 529 College Savings Plan deposits. See instructions, page 26 .....	69	.00
	70 Total. Add lines 55 through 69. Total can't be more than your refund on line 54 .....	70	.00
	71 <b>NET REFUND.</b> Line 54 minus line 70. This is your net refund ..... <b>NET REFUND →</b> .....	71	.00

<b>DIRECT DEPOSIT</b>	72 For direct deposit of your refund, see instructions, page 27.	● <b>Type of account:</b> <input type="checkbox"/> Checking or <input type="checkbox"/> Savings
	● Routing No. <input type="text"/>	● Account No. <input type="text"/>
	Will this refund go to an account outside the United States? ● <input type="checkbox"/> Yes	

<b>Important: Include a copy of your federal Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ.</b>			
Under penalty for false swearing, I declare that the information in this return is true, correct, and complete.			
Your signature  X	Date	Signature of preparer other than taxpayer  X	● Preparer license no.
Spouse's/RDP's signature (if filing jointly, BOTH must sign)  X	Date	Address _____ Telephone no. _____	
If you owe, make your check or money order payable to the <b>Oregon Department of Revenue.</b> Write your daytime telephone number and <b>"2014 Oregon Form 40"</b> on your check or money order. Include your payment, along with the payment voucher on page 23, with this return.			
Mail <b>TAX-TO-PAY</b> returns to Oregon Department of Revenue PO Box 14555 Salem OR 97309-0940		Mail <b>REFUND</b> returns and <b>NO-TAX-DUE</b> returns to REFUND PO Box 14700 Salem OR 97309-0930	