

Amended Return   
Form  
**40N**

**OREGON**  
Individual Income Tax Return **2014**  
FOR NONRESIDENTS

For office use only

K F P J **(W)**

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

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

**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  .....6a

6b Spouse/RDP ...Regular  .....Severely disabled  .....b

6c All dependents First names \_\_\_\_\_ ● c

6d **Disabled** children only First names \_\_\_\_\_ ● d

**Total ● 6e**

Check all that apply ->

**7a**  You were:  65 or older  Blind  
**Spouse/RDP was:**  65 or older  Blind

**7b**  You filed an extension

**7c**  You have federal Form 8886

**7d**  You filed Oregon Form 24

			Federal column (F)		Oregon column (S)	
<b>INCOME</b>	8	Wages, salaries, and other pay for work. <b>Include all Forms W-2</b> .....	8F	.00	● 8S	.00
	9	Taxable interest income from federal Form 1040, line 8a.....	9F	.00	● 9S	.00
	10	Dividend income from federal Form 1040, line 9a.....	10F	.00	● 10S	.00
	11	State and local income tax refunds from federal Form 1040, line 10.....	11F	.00	● 11S	.00
	12	Alimony received from federal Form 1040, line 11 .....	12F	.00	● 12S	.00
	13	Business income or loss from federal Form 1040, line 12.....	13F	.00	● 13S	.00
	14	Capital gain or loss from federal Form 1040, line 13.....	14F	.00	● 14S	.00
	15	Other gains or losses from federal Form 1040, line 14.....	15F	.00	● 15S	.00
	16	IRA distributions from federal Form 1040, line 15b.....	16F	.00	● 16S	.00
	17	Pensions and annuities from federal Form 1040, line 16b.....	17F	.00	● 17S	.00
	18	Rents, royalties, partnerships, etc., from federal Form 1040, line 17.....	18F	.00	● 18S	.00
<b>ADJUSTMENTS TO INCOME</b>	19	Farm income or loss from federal Form 1040, line 18.....	19F	.00	● 19S	.00
	20	Unemployment and other income from federal Form 1040, lines 19 through 21 ...	20F	.00	● 20S	.00
	21	Total income. Add lines 8 through 20.....	● 21F	.00	● 21S	.00
	22	IRA or SEP and SIMPLE contributions, federal Form 1040, lines 28 and 32.....	22F	.00	● 22S	.00
	23	Education deductions from federal Form 1040, lines 23, 33, and 34.....	23F	.00	● 23S	.00
	24	Moving expenses from federal Form 1040, line 26.....	24F	.00	● 24S	.00
	25	Deduction for self-employment tax from federal Form 1040, line 27.....	25F	.00	● 25S	.00
	26	Self-employed health insurance deduction from federal Form 1040, line 29.....	26F	.00	● 26S	.00
	27	Alimony paid from federal Form 1040, line 31a.....	27F	.00	● 27S	.00
	28	Other adjustments to income. Identify: ● 28x <input type="checkbox"/> ● 28y \$ <input type="checkbox"/> Schedule 28z <input type="checkbox"/>	● 28F	.00	● 28S	.00
	29	Total adjustments to income. Add lines 22 through 28.....	● 29F	.00	● 29S	.00
30	Income after adjustments. Line 21 minus line 29.....	● 30F	.00	● 30S	.00	
<b>ADDITIONS</b>	31	Interest on state and local government bonds outside of Oregon.....	● 31F	.00	● 31S	.00
	32	Federal election on interest and dividends of a minor child.....	● 32F	.00	● 32S	.00
	33	Other additions. Identify: ● 33x <input type="checkbox"/> ● 33y \$ <input type="checkbox"/> Schedule included 33z <input type="checkbox"/>	● 33F	.00	● 33S	.00
	34	Total additions. Add lines 31 through 33.....	● 34F	.00	● 34S	.00
	35	Income after additions. Add lines 30 and 34.....	● 35F	.00	● 35S	.00
<b>SUBTRACTIONS</b>	36	Social Security and tier 1 Railroad Retirement Board benefits included on line 20F ...	● 36F	.00		
	37	Other subtractions. Identify: ● 37x <input type="checkbox"/> ● 37y \$ <input type="checkbox"/> Schedule included 37z <input type="checkbox"/>	● 37F	.00	● 37S	.00
	38	Income after subtractions. Line 35 minus lines 36 and 37.....	● 38F	.00	● 38S	.00
	39	<b>Oregon percentage.</b> Line 38S ÷ line 38F (not more than 100.0%) ● 39 <input type="text"/> %				

▲ Carry this ▲ amount to line 40

	40 Amount from front of form, line 38S (Oregon amount).....	40	.00	
<b>DEDUCTIONS AND MODIFICATIONS</b>	41 Itemized deductions from federal Schedule A, line 29.....	41	.00	
	42 State income tax claimed as itemized deduction.....	42	.00	
	43 Net Oregon itemized deductions. Line 41 minus line 42.....	43	.00	
	44 Standard deduction from page 26.....	44	.00	
	45 2014 federal tax liability (\$0-\$6,350; see instructions for the correct amount)....	45	.00	
	46 Other deductions and modifications. Identify: ●46x <input type="checkbox"/> ●46y \$ <input type="text"/> Schedule 46z <input type="checkbox"/>	46	.00	
	47 Deductions and modifications X Oregon percentage. See page 26.....	47	.00	
	48 Deductions and modifications <b>not</b> multiplied by the Oregon percentage. See page 29 ●48	48	.00	
49 Total deductions and other modifications. Add lines 47 and 48.....	49	.00		
50 Oregon taxable income. Line 40 minus line 49.....	50	.00		
<b>OREGON TAX</b>	51 <b>Tax.</b> See page 29 for instructions. Enter tax here.....	51	.00	
	Check if tax is from: 51a <input type="checkbox"/> Tax charts or ●51b <input type="checkbox"/> Form FIA-40N or ●51c <input type="checkbox"/> Worksheet FCG			
	52 Interest on certain installment sales.....	52	.00	
53 Total tax before credits. Add lines 51 and 52.....	OREGON TAX → 53	.00		
<b>NONREFUNDABLE CREDITS</b>	54 <b>Exemption credit.</b> See instructions, page 30.....	54	.00	
	55 Credit for income taxes paid to another state. State: ●55y <input type="checkbox"/> Schedule 55z <input type="checkbox"/>	55	.00	
	56 Other credits. Identify: ●56x <input type="checkbox"/> ●56y \$ <input type="text"/> Schedule included 56z <input type="checkbox"/>	56	.00	
	57 Total non-refundable credits. Add lines 54 through 56.....	57	.00	
58 Net income tax. Line 53 minus line 57. If line 57 is more than line 53, enter -0-.....	58	.00		
<b>PAYMENTS AND REFUNDABLE CREDITS</b>	59 Oregon income tax withheld from income. <b>Include Forms W-2 and 1099</b> .....	59	.00	
	60 Estimated tax payments for 2014 and payments made with your extension.....	60	.00	
	●60a <input type="checkbox"/> Wolf depredation ●60b <input type="checkbox"/> Claim of right			
	61 Tax payments from pass-through entity and real estate transactions.....	61	.00	
	62 Earned income credit. See instructions, page 32.....	62	.00	
	63 <b>Working family child care credit</b> from WFC-N/P, line 21.....	63	.00	
	64 Mobile home park closure credit. Include Schedule MPC.....	64	.00	
	65 Total payments and refundable credits. Add lines 59 through 64.....	65	.00	
	66 <b>Overpayment.</b> Is line 58 <b>less</b> than line 65? If so, line 65 minus line 58.....	OVERPAYMENT → 66	.00	
	67 <b>Tax to pay.</b> Is line 58 <b>more</b> than line 65? If so, line 58 minus line 65.....	TAX TO PAY → 67	.00	
68 Penalty and interest for filing or paying late. See instructions, page 33.....	68	.00		
69 Interest on underpayment of estimated tax. <b>Include Form 10 and check box</b> <input type="checkbox"/> .....	69	.00		
Exception # from Form 10, line 1 ●69a <input type="checkbox"/> Check box if you annualized ●69b <input type="checkbox"/>				
70 Total penalty and interest due. Add lines 68 and 69.....	70	.00		
71 <b>Amount you owe.</b> Line 67 plus line 70.....	AMOUNT YOU OWE → 71	.00		
72 <b>Refund.</b> Is line 66 more than line 70? If so, line 66 minus line 70.....	REFUND → 72	.00		
<b>CHARITABLE CHECKOFF DONATIONS, PAGE 34</b>	73 <b>Estimated tax.</b> Fill in the part of line 72 you want applied to your estimated tax ●73			
	American Diabetes Assoc. ●74	.00	Oregon Coast Aquarium ●75	.00
	SMART ●76	.00	SOLV ●77	.00
	The Nature Conservancy ●78	.00	St. Vincent DePaul Soc. of OR ●79	.00
	Oregon Humane Society ●80	.00	The Salvation Army ●81	.00
	Doernbecher Children's Hosp. ●82	.00	Oregon Veteran's Home ●83	.00
	Charity code ●84a <input type="checkbox"/> ●84b <input type="checkbox"/>	.00	Charity code ●85a <input type="checkbox"/> ●85b <input type="checkbox"/>	.00
	86 Total Oregon 529 College Savings Plan deposits. See instructions, page 34.....	86	.00	
	87 Total. Add lines 73 through 86. Total can't be more than your refund on line 72.....	87	.00	
	88 <b>NET REFUND.</b> Line 72 minus line 87. This is your net refund.....	NET REFUND → 88	.00	

EITHER, NOT BOTH

ADD TOGETHER

ADD TOGETHER

ADD TOGETHER

These will reduce your refund

Include Schedule WFC-N/P if you claim this credit

I want to donate part of my tax refund to the following fund(s)

**DIRECT DEPOSIT** 89 For direct deposit of your refund, see instructions, page 34. ● Type of account:  Checking or  Savings

● Routing No.  ● Account No.

Will this refund go to an account outside the United States? ●  Yes

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

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	● Preparer license no.
X		X	
Spouse's/RDP's signature (if filing jointly, BOTH must sign)	Date	Address	Telephone no.
X			