

OREGON INDIVIDUAL INCOME TAX RETURN

Form
40
FULL-YEAR RESIDENTS
ONLY

1994

For office use only

Date received	
Payment amount	
Penalty date	

Fiscal year ending

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USE LABEL Otherwise, please print or type.	Last name		First name and initial		Social Security number (SSN)		Your Age		
	Spouse's last name if different and joint return		Spouse's first name and initial if joint return		Spouse's SSN, if joint return		Spouse's Age		
	Current mailing address Place label here							Telephone number ()	
	City			State	ZIP Code		If you filed a return in 1993 and this address is different, check here → <input type="checkbox"/>		

Did you file an Oregon income tax return for 1993? Yes No If NO, give reason:

Filing Status 1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly 3 <input type="checkbox"/> Married filing separately _____ (Spouse's name) _____ (Spouse's Social Security number) 4 <input type="checkbox"/> Head of household _____ (Person who qualifies you) 5 <input type="checkbox"/> Qualifying widow(er) with dependent child	Exemptions			Regular	Severely disabled	Total
	6a Yourself	<input type="checkbox"/>	<input type="checkbox"/>		6a	<input type="checkbox"/>
	6b Spouse	<input type="checkbox"/>	<input type="checkbox"/>		b	<input type="checkbox"/>
	6c Dependents	<input type="checkbox"/>	<input type="checkbox"/>		c	<input type="checkbox"/>
	6d Disabled children only _____ (First names)	<input type="checkbox"/>	<input type="checkbox"/>		d	<input type="checkbox"/>
	Total			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

7 Check if: <input type="checkbox"/> You were 65 or older <input type="checkbox"/> Spouse was 65 or older	<input type="checkbox"/> Blind <input type="checkbox"/> Blind	For office use only			Extension Filed <input type="checkbox"/>
		1	2	3	

Attach a Copy of Your Federal Form 1040, 1040A, 1040EZ, or 1040PC

8 Federal adjusted gross income. Federal Form 1040, line 31
federal Form 1040A, line 16 or federal Form 1040EZ, line 3 8

ADDITIONS

9 Interest on government bonds of other states	• 9	<input type="checkbox"/>	<input type="checkbox"/>
10 Federal election on interest and dividends of a minor child	• 10	<input type="checkbox"/>	<input type="checkbox"/>
11 Other additions. Identify _____	• 11	<input type="checkbox"/>	<input type="checkbox"/>
12 Total additions. Add lines 9 through 11	12	<input type="checkbox"/>	<input type="checkbox"/>
13 Income after additions. Line 8 plus line 12	13	<input type="checkbox"/>	<input type="checkbox"/>

SUBTRACTIONS

14 1994 federal tax liability (\$0 - \$3,000, see instructions for the correct amount)	• 14	<input type="checkbox"/>	<input type="checkbox"/>
15 Social Security included on federal Form 1040, line 20b or Form 1040A, line 13b	• 15	<input type="checkbox"/>	<input type="checkbox"/>
16 Oregon income tax refund included in federal income	• 16	<input type="checkbox"/>	<input type="checkbox"/>
17 Interest from U.S. government, such as Series EE and HH bonds	• 17	<input type="checkbox"/>	<input type="checkbox"/>
18 Other subtractions. Identify _____	• 18	<input type="checkbox"/>	<input type="checkbox"/>
19 Total subtractions. Add lines 14 through 18	19	<input type="checkbox"/>	<input type="checkbox"/>
20 Income after subtractions. Line 13 minus line 19	20	<input type="checkbox"/>	<input type="checkbox"/>

DEDUCTIONS Fill in lines 21 through 25 or line 26 only

21 Itemized deductions from Schedule A, line 29	• 21	<input type="checkbox"/>	<input type="checkbox"/>
22 Special Oregon medical deduction (you must be at least age 59)	• 22	<input type="checkbox"/>	<input type="checkbox"/>
23 Total Oregon itemized deductions. Add lines 21 and 22	23	<input type="checkbox"/>	<input type="checkbox"/>
24 State income tax claimed as an itemized deduction	• 24	<input type="checkbox"/>	<input type="checkbox"/>
25 Net Oregon itemized deductions. Line 23 minus line 24	25	<input type="checkbox"/>	<input type="checkbox"/>
(Either line 25 or 26)			
26 Standard deduction from page 27	26	<input type="checkbox"/>	<input type="checkbox"/>
27 Total deductions. Line 25 or line 26, whichever is larger	27	<input type="checkbox"/>	<input type="checkbox"/>
28 Oregon taxable income. Line 20 minus line 27. If line 27 is more than line 20, fill in -0-	• 28	<input type="checkbox"/>	<input type="checkbox"/>

Staple W-2 wage slips here

29 Oregon taxable income from front of form, line 28	29		
30 Oregon tax from tables or tax rate charts, pages 12 through 14. OREGON TAX ● 30			
31 Interest on certain installment sales ● 31			
32 Total tax. Add lines 30 and 31 32			

CREDITS

33 Exemption credit. Multiply your total exemptions on line 6e by \$116 33			} ADD TOGETHER
34 Retirement income credit. See instructions, page 27 ● 34			
35 Child and dependent care credit. See instructions, page 28 ● 35			
36 Credit for the elderly or the disabled. See instructions, page 29 ● 36			
37 Political contribution credit. See limits, page 29 ● 37			
38 Credit for income tax paid to another state. Name of state _____ Attach proof ● 38			
39 Other credits. Identify _____ ● 39			
40 Total credits. Add lines 33 through 39 40			
41 Net income tax. Line 32 minus line 40. If line 40 is more than line 32 fill in -0- ● 41			

TAX PAYMENTS MADE IN 1994

42 Oregon income tax withheld from income. Attach W-2 wage slips and 1099R Forms ● 42			} ADD TOGETHER
43 Estimated tax payments for 1994 and payments made with your extension ● 43			
44 Total payments. Add lines 42 and 43 44			
45 OVERPAYMENT. If line 41 is less than line 44, you overpaid. Line 44 minus line 41 OVERPAYMENT ● 45			
46 TAX-TO-PAY. If line 41 is more than line 44, you have tax-to-pay. Line 41 minus line 44 TAX-TO-PAY ● 46			
47 Penalty and interest. For filing or paying late ● 47			
48 Interest on estimated tax underpayment. If Form 10 is attached, check → <input type="checkbox"/> ● 48			
49 Total penalty and interest due. Add lines 47 and 48 49			
50 AMOUNT-YOU-OWE. Add lines 46 and 49 STOP HERE! AMOUNT-YOU-OWE 50			
51 REFUND. Is line 45 more than line 49? If so, line 45 minus line 49 REFUND 51			

52 ESTIMATED TAX. Fill in the part of line 51 you want applied to 1995 estimated tax ● 52			} These will reduce your refund
I wish to donate part of my refund on line 51 to the following fund(s):			
53 Oregon Nongame Wildlife <input type="checkbox"/> \$1, <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, <input type="checkbox"/> Other \$ _____ ● 53			
54 Child Abuse Prevention <input type="checkbox"/> \$1, <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, <input type="checkbox"/> Other \$ _____ ● 54			
55 Alzheimer's Disease Research <input type="checkbox"/> \$1, <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, <input type="checkbox"/> Other \$ _____ ● 55			
56 Stop Domestic & Sexual Violence <input type="checkbox"/> \$1, <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, <input type="checkbox"/> Other \$ _____ ● 56			
57 AIDS/HIV Education and Services <input type="checkbox"/> \$1, <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, <input type="checkbox"/> Other \$ _____ ● 57			
58 Total. Add lines 52 through 57. Total can't be more than your refund on line 51 58			
59 NET REFUND. Line 51 minus line 58. This is your net refund NET REFUND 59			

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Under penalties for false swearing, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, this declaration is based on all information of which the preparer has any knowledge.

SIGN HERE	Your signature	Date	Signature of preparer other than taxpayer	License No.
	Spouse's signature (If filing jointly, BOTH must sign even if only one had income)		Address	

Make check or money order payable to **Oregon Department of Revenue.**
Write your Social Security number and **"1994 Form 40"** on your payment.

<p>Mail tax-to-pay returns to: Oregon Department of Revenue, PO Box 14555, Salem OR 97309-0940</p>	<p>Mail refund returns and no tax due returns to: REFUND, PO Box 14700, Salem OR 97309-0930</p>
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