

# OREGON INDIVIDUAL INCOME TAX RETURN

# 1996

## NONRESIDENTS

# Form 40N

Fiscal year ending

**For office use only**

Date received

Penalty date

Payment amount



**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 <span style="float: right;">Place label here</span>						Telephone number
	City		State	ZIP Code		If you filed a return in 1995 and this address is different, check here → <input type="checkbox"/>	

Did you file an Oregon income tax return for 1995?

YES  NO If No, give reason:

Oregon resident

From      Mo /      Day /      Year To      Mo /      Day /      Year

**Filing Status**

- 1  Single
- 2  Married filing jointly
- 3  Married filing separately \_\_\_\_\_ (Spouse's name)  
\_\_\_\_\_ (Spouse's Social Security number)
- 4  Head of household \_\_\_\_\_ (Person who qualifies you)
- 5  Qualifying widow(er) with dependent child

**Exemptions**

	Regular	Severely disabled	Total
6a Yourself	<input type="text"/>	<input type="text"/>	6a <input type="text"/>
6b Spouse	<input type="text"/>	<input type="text"/>	b <input type="text"/>
6c All dependents	<input type="text"/>	<input type="text"/>	c <input type="text"/>
6d Disabled children only _____ (First names)	<input type="text"/>	<input type="text"/>	d <input type="text"/>
<b>Total</b>	<input type="text"/>	<input type="text"/>	e <input type="text"/>

**7 Check if:**

- You were 65 or older
- Spouse was 65 or older
- Blind
- Blind

Check if you filed an extension

For office use only

1	2	3
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**INCOME**

Federal column

Oregon column

8 Wages, salaries and other pay for work. <b>Staple all W-2 wage slips below</b> . . . . .	8	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9 Taxable interest income 9a _____ plus dividend income 9b _____	9	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10 State and local income tax refunds . . . . .	10	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
11 Alimony received . . . . .	11	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
12 Business income or loss from federal Schedule C or C-EZ . . . . .	12	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
13 Capital gain or loss from federal Form 1040, line 13 . . . . .	13	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
14 Other gains or losses from federal Form 4797 . . . . .	14	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
15 Total IRA distributions. From federal Form 1040, line 15b . . . . .	15	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
16 Pensions <b>and</b> annuities. From federal Form 1040, line 16b . . . . .	16	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17 Rents, royalties, partnerships, etc., from federal Schedule E . . . . .	17	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
18 Farm income or loss from federal Schedule F . . . . .	18	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
19 Unemployment compensation <b>and</b> other taxable income from federal return . . . . .	19	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
20 Total income. Add lines 8 through 19 . . . . .	20a	<input type="text"/>	<input type="text"/>	20b <input type="text"/>	<input type="text"/>

**ADJUSTMENTS TO INCOME**

21 Your IRA and Keogh contribution . . . . .	21	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
22 Spouse's IRA and Keogh contribution . . . . .	22	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
23 Moving expense . . . . .	23	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
24 Deduction for self-employment tax . . . . .	24	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
25 Self-employed health insurance deduction . . . . .	25	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
26 Interest penalty on early withdrawal of savings . . . . .	26	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
27 Alimony paid . . . . .	27	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
28 Total adjustments to income. Add lines 21 through 27 . . . . .	28	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
29 Income after adjustments. Line 20 minus line 28 . . . . .	29a	<input type="text"/>	<input type="text"/>	29b <input type="text"/>	<input type="text"/>

**ADDITIONS**

30 Interest on government bonds of states other than Oregon . . . . .	30	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
31 Federal election on interest and dividends of a minor child . . . . .	31	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
32 Other additions. Identify _____ . . . . .	32	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
33 Total additions. Add lines 30 through 32 . . . . .	33a	<input type="text"/>	<input type="text"/>	33b <input type="text"/>	<input type="text"/>
34 Income after additions. Line 29 <b>plus</b> line 33 . . . . .	34a	<input type="text"/>	<input type="text"/>	34b <input type="text"/>	<input type="text"/>

Staple W-2 and 1099 forms showing Oregon withholding here

**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
35 Amount from front of form, line 34	35	<table border="1" style="width:100%; height:20px;"></table>	<table border="1" style="width:100%; height:20px;"></table>
<b>SUBTRACTIONS</b>			
36 Social Security included on line 19	● 36	<table border="1" style="width:100%; height:20px;"></table>	<table border="1" style="width:100%; height:20px; background-color: #cccccc;"></table>
37 Other subtractions. Identify _____	● 37a	<table border="1" style="width:100%; height:20px;"></table>	37b
38 Total subtractions. Add lines 36 and 37	38a	<table border="1" style="width:100%; height:20px;"></table>	● 38b
39 Income after subtractions. Line 35 minus line 38	39a	<table border="1" style="width:100%; height:20px;"></table>	● 39b
40 <b>Oregon percentage.</b> Line 39b divided by line 39a (not more than 100%)	40	<table border="1" style="width:100%; height:20px;"></table> %	
<b>DEDUCTIONS AND MODIFICATIONS</b>			
41 Itemized deductions from <b>federal Schedule A</b> , line 28	● 41	<table border="1" style="width:100%; height:100px;"></table>	} <b>EITHER, NOT BOTH</b>
42 State income tax claimed as itemized deduction. See instructions, page 16	● 42		
43 Net Oregon itemized deductions. Line 41 minus line 42	43		
44 Standard deduction from page 16	44		
45 1996 federal tax (\$0 – \$3,000, see instructions for the correct amount)	● 45		
46 Other deductions and modifications. Identify _____	● 46	<table border="1" style="width:100%; height:60px;"></table>	
47 Combine lines 44 through 46 or lines 43, 45, and 46	47		
48 Allowable deductions and modifications. Line 47 X line 40	48		
49 Deductions and modifications NOT multiplied by the Oregon percentage. See page 17	● 49	<table border="1" style="width:100%; height:20px;"></table>	
50 Total deductions and other modifications. Combine lines 48 and 49	50	<table border="1" style="width:100%; height:20px;"></table>	
51 Net amount. Line 39b minus line 50	● 51	<table border="1" style="width:100%; height:20px;"></table>	
<b>OREGON TAX</b>			
52 Tax on amount shown on line 51. See page 17	● 52	<table border="1" style="width:100%; height:40px;"></table>	} <b>ADD TOGETHER</b>
53 Interest on certain installment sales	● 53		
54 <b>TOTAL TAX.</b> Add lines 52 and 53	54	<table border="1" style="width:100%; height:20px;"></table>	
<b>CREDITS</b>			
55 <b>Exemption credit.</b> Line 6e X \$124 X <b>Oregon percentage</b> from line 40	55	<table border="1" style="width:100%; height:60px;"></table>	} <b>ADD TOGETHER</b>
56 Credit for income tax paid to another state ( <b>AZ, CA, IN, VA</b> ). Attach proof	● 56		
57 Child and dependent care credit. See instructions, page 18	● 57		
58 Other credits. Identify _____	● 58		
59 Total credits. Add lines 55 through 58	59	<table border="1" style="width:100%; height:20px;"></table>	
60 Net income tax. Line 54 minus line 59. If line 59 is more than line 54 fill in -0-	● 60	<table border="1" style="width:100%; height:20px;"></table>	
<b>TAX PAYMENTS MADE IN 1996</b>			
61 Oregon income tax withheld from income. <b>Attach W-2 and 1099R forms</b>	● 61	<table border="1" style="width:100%; height:40px;"></table>	} <b>ADD TOGETHER</b>
62 Estimated tax payments for 1996 and payments made with your extension	● 62		
63 Total payments. Add lines 61 and 62	63	<table border="1" style="width:100%; height:20px;"></table>	
64 <b>Overpayment.</b> Is line 60 <b>less</b> than line 63? If so, line 63 minus line 60	● 64	OVERPAYMENT	● 64
65 <b>Tax-to-pay.</b> Is line 60 <b>more</b> than line 63? If so, line 60 minus line 63	● 65	TAX-TO-PAY	● 65
66 Penalty and interest for filing or paying late	● 66	<table border="1" style="width:100%; height:20px;"></table>	
67 Interest on estimated tax underpayment. <b>If Form 10 is attached, check</b> → <input type="checkbox"/>	● 67	<table border="1" style="width:100%; height:20px;"></table>	
68 Total penalty and interest due. Add lines 66 and 67	68	<table border="1" style="width:100%; height:20px;"></table>	
69 <b>Amount-you-owe.</b> Add lines 65 and 68. <b>Stop here!</b> . . . . AMOUNT-YOU-OWE	69	<table border="1" style="width:100%; height:20px;"></table>	
70 <b>Refund.</b> Is line 64 more than line 68? If so, line 64 minus line 68 . . . . . REFUND	70	<table border="1" style="width:100%; height:20px;"></table>	
71 <b>Estimated tax.</b> Fill in the part of line 70 you want applied to your 1997 estimated tax	● 71	<table border="1" style="width:100%; height:20px;"></table>	
I wish to donate part of my refund, line 70, to the following fund(s):			
72 Oregon Nongame Wildlife . . . . . <input type="checkbox"/> \$1, <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, <input type="checkbox"/> Other \$ _____	● 72	<table border="1" style="width:100%; height:100px;"></table>	} <b>These will reduce your refund</b>
73 Child Abuse Prevention . . . . . <input type="checkbox"/> \$1, <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, <input type="checkbox"/> Other \$ _____	● 73		
74 Alzheimer's Disease Research . . . . . <input type="checkbox"/> \$1, <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, <input type="checkbox"/> Other \$ _____	● 74		
75 Stop Domestic & Sexual Violence . . . . . <input type="checkbox"/> \$1, <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, <input type="checkbox"/> Other \$ _____	● 75		
76 AIDS/HIV Education & Services . . . . . <input type="checkbox"/> \$1, <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, <input type="checkbox"/> Other \$ _____	● 76		
77 Total. Add lines 71 through 76. <b>Total can't be more than the refund on line 70</b>	77	<table border="1" style="width:100%; height:20px;"></table>	
78 <b>Net refund.</b> Line 70 minus line 77. This is your net refund . . . . . NET REFUND	78	<table border="1" style="width:100%; height:20px;"></table>	

**Attach copy of federal Form 1040, 1040A, 1040EZ or 1040PC. Don't include Schedules A, B, C or 2441, etc.**

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.

<b>SIGN HERE</b>	<div style="display: flex; justify-content: space-between;"> <span>→ Your signature</span> <span>Date</span> </div>	<div style="display: flex; justify-content: space-between;"> <span>Signature of preparer other than taxpayer</span> <span>License No.</span> </div>
	<div style="display: flex; justify-content: space-between;"> <span>→ Spouse's signature (If filing jointly, BOTH must sign even if only one had income)</span> <span>Address</span> </div>	