

# Form 40

# OREGON INDIVIDUAL INCOME TAX RETURN

# 1997

**FULL-YEAR  
RESIDENTS  
ONLY**



Fiscal year ending

For office use only		
Date received		
Penalty date	Payment amount	
1	2	3

<b>USE LABEL</b>  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 _____		Check if you filed an extension → <input type="checkbox"/>		

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

**7 Check if:** You were:  65 or older     Blind    Spouse was  65 or older     Blind

**Attach a Copy of Your Federal Form 1040, 1040A, 1040EZ, 1040PC. Do not attach federal schedules A, B, C, Form 2441, etc.**

Staple W-2 wage slips here

8 Federal adjusted gross income. Federal Form 1040, line 32, federal Form 1040A, line 16 or federal Form 1040EZ, line 4; Telefile Tax Record, line H ..... 8

**ADDITIONS**

9 Interest on government bonds of other states ..... ● 9

10 Other additions. Identify \_\_\_\_\_ ..... ● 10

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

12 Income after additions. Line 8 plus line 11 ..... 12

**SUBTRACTIONS**

13 1997 federal tax liability (\$0 - \$3,000, see instructions for the correct amount) ..... ● 13

14 Social Security included on federal Form 1040, line 20b or Form 1040A, line 13b ..... ● 14

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

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

17 Oregon deferral of reinvested gain (see instructions on page 26. Attach the form) ..... ● 17

18 Other subtractions. Identify \_\_\_\_\_ ..... ● 18

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

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

**DEDUCTIONS** Fill in lines 21 through 25 or line 26 only

21 Itemized deductions from Schedule A, line 28 ..... ● 21

22 Special Oregon medical deduction (you or your spouse must be at least age 61) ..... ● 22

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

24 State income tax claimed as an itemized deduction from Schedule A, line 5. .... ● 24

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

(Either line 25 or 26)

26 Standard deduction from page 28 ..... 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, fill in -0- ..... ● 28

29 Oregon taxable income from front of form, line 28	29		
30 Oregon tax from tables or tax rate charts, pages 21 through 23. 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 \$128	33			} ADD TOGETHER
34 Earned income credit. See instructions, page 29	34			
35 Working family credit. See instructions, page 29	35			
36 Retirement income credit. See instructions, page 31	36			
37 Child and dependent care credit. See instructions, page 32	37			
38 Credit for the elderly or the disabled. See instructions, page 32	38			
39 Political contribution credit. See limits, page 32	39			
40 Credit for income tax paid to another state. Name of state _____ Attach proof	40			} ADD TOGETHER
41 Other credits. Identify _____	41			
42 Total credits. Add lines 33 through 41	42			
43 Net income tax. Line 32 minus line 42. If line 42 is more than line 32 fill in -0-	43			

**TAX PAYMENTS, PENALTY & INTEREST**

44 Oregon income tax withheld from income. Attach W-2 wage slips and 1099R Forms	44			} ADD TOGETHER
45 Estimated tax payments for 1997. Include payments made with your extension	45			
46 Total payments. Add lines 44 and 45	46			
47 OVERPAYMENT. If line 43 is less than line 46, you overpaid. Line 46 minus line 43	47			
48 TAX-TO-PAY. If line 43 is more than line 46, you have tax-to-pay. Line 43 minus line 46	48			
49 Penalty and interest for filing or paying late	49			
50 Interest on estimated tax underpayment. If Form 10 is attached, check <input type="checkbox"/>	50			
51 Total penalty and interest due. Add lines 49 and 50	51			

52 AMOUNT-YOU-OWE. Line 48 plus line 51 STOP HERE!	52		
53 REFUND. Is line 47 more than line 51? If so, line 47 minus line 51	53		

54 ESTIMATED TAX. Fill in the part of line 53 you want applied to 1998 estimated tax	54			} These will reduce your refund	
I wish to donate part of my refund on line 53 to the following fund(s):					
55 Oregon Nongame Wildlife <input type="checkbox"/> \$1, <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, <input type="checkbox"/> Other \$ _____	55				
56 Child Abuse Prevention <input type="checkbox"/> \$1, <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, <input type="checkbox"/> Other \$ _____	56				
57 Alzheimer's Disease Research <input type="checkbox"/> \$1, <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, <input type="checkbox"/> Other \$ _____	57				
58 Stop Domestic & Sexual Violence <input type="checkbox"/> \$1, <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, <input type="checkbox"/> Other \$ _____	58				
59 AIDS/HIV Education and Services <input type="checkbox"/> \$1, <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, <input type="checkbox"/> Other \$ _____	59				
60 Total. Add lines 54 through 59. Total can't be more than your refund on line 53	60				
61 NET REFUND. Line 53 minus line 60. This is your net refund	61				

**Attach a Copy of Your Federal Form 1040, 1040A, 1040EZ, 1040PC, or Telefile Tax Record.  
Do not attach federal schedules A, B, C, Form 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>	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 "1997 Form 40" on your payment.

<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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