

How to figure your standard deduction

- **Standard deduction.** Unless you are claimed as a dependent, or are age 65 or older, or blind, your standard deduction is based on your filing status as follows:

Single.....	\$1,840
Married filing jointly.....	3,685
Married filing separately	
<i>If spouse claims standard deduction</i>	1,840
<i>If spouse claims itemized deductions</i>	-0-
Head of household.....	2,965
Qualifying widow(er).....	3,685

- **Standard deduction—Dependents.** If you can be claimed as a dependent on another person’s return, your standard deduction is limited to the larger of:

- Your earned income plus \$300, up to the maximum allowed for your filing status, shown above, **or**
- \$850.

This limit applies even if you can be, but are **not**, claimed as a dependent on another person’s return. See the standard deduction worksheet for single dependents on page 9, or contact us if you are a married dependent.

- **Standard deduction—Age 65 or older, or blind.** If you are age 65 or older, or blind, you are entitled to a larger standard deduction based on your filing status:

1. Are you: 65 or older? Blind? If claiming spouse’s exemption, is your spouse: 65 or older? Blind?

2.

If your filing status is...	And the number of boxes checked in 1 above is...	Then your standard deduction is...	If your filing status is...	And the number of boxes checked in 1 above is...	Then your standard deduction is...
Single	1	\$3,040	Married filing separately	1	\$2,840
	2	4,240		2	3,840
Married filing jointly	1	4,685		3	4,840
	2	5,685		4	5,840
	3	6,685	Head of household	1	4,165
	4	7,685		2	5,365
			Qualifying widow(er)	1	4,685
				2	5,685

- **Standard deduction—Nonresident aliens.** The standard deduction for nonresident aliens, as defined by federal law, is -0-.

<p>If you owe, make your check or money order payable to the Oregon Department of Revenue. Write your daytime telephone number and “2006 Oregon Form 40S” on your check or money order. Attach your payment, along with the payment voucher on page 11, to this return.</p>			
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