Clear Form

Amended Return ☐

2009 OREGON Individual Income Tax Return

FULL-YEAR RESIDENTS ONLY

Form **40S** SHORT FORM

For office use only: A K F P

Last name	First name and initial ☐ Deceased	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 ☐ Deceased	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 Check only **one** box

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

		●	●	Total
6a Yourself	Regular		Severely disabled	6a
6b Spouse/RDP	Regular		Severely disabled	b
6c All dependents	First names _____		●	c
6d **Disabled** children only (see instructions)	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 ● ☐ Someone else can claim you as a dependent

Include proof of withholding (W-2s, 1099s), payment, and payment voucher

8	Wages (enter in box 8a) + unemployment (enter in box 8b) + interest and dividends (enter in box 8c)			**Round to the nearest dollar**
	●8a .00 + ●8b .00 + ●8c .00 = **TOTAL INCOME** ➔	● 8		.00
9	2009 federal tax liability (**$0–$5,850; see instructions** for the correct amount)	● 9	.00	
10	Standard deduction from the back of this form	● 10	.00	
11	Add lines 9 and 10	● 11		.00
12	Oregon taxable income. Line 8 minus line 11. If line 11 is more than line 8, enter -0-	● 12		.00
13	Tax. See instructions, page 13. Enter tax from tax tables or charts here	● 13		.00
14	**Exemption credit.** Multiply your total exemptions on line 6e by $176	● 14	.00	
15	Child and dependent care credit. See instructions, page 13	● 15	.00	
16	Other credits. Identify: ●16a ●16b $ ●16c ●16d $	● 16	.00	
17	Total non-refundable credits. Add lines 14 through 16	● 17		.00
18	Net income tax. Line 13 minus line 17. If line 17 is more than line 13, enter -0-	● 18		.00
19	Oregon income tax withheld. **Include your Form(s) W-2 and 1099**	● 19	.00	**ADD TOGETHER**
20	Earned income credit. See instructions, page 14	● 20	.00	
21	**Working family child care credit** from WFC, line 18 (Include Schedule WFC if you claim this credit)	● 21	.00	
22	Mobile home park closure credit. Include Schedule MPC	● 22	.00	
23	Total payments and refundable credits. Add lines 19 through 22	● 23		.00
24	**Refund.** If line 23 is more than line 18, you have a refund. Line 23 minus line 18 ..... **REFUND** ➔	● 24		.00
25	**Tax to pay.** If line 18 is more than line 23, you have tax to pay. Line 18 minus line 23 .... **TAX TO PAY** ➔	● 25		.00

CHARITABLE CHECKOFF DONATIONS, PAGE 14

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

Oregon Nongame Wildlife	● 26	.00	St. Vincent de Paul Society	● 27	.00
The Nature Conservancy	● 28	.00	Doernbecher Children's Hospital	● 29	.00
Oregon Humane Society	● 30	.00	The Salvation Army	● 31	.00
Oregon Veterans' Home	● 32	.00	Planned Parenthood of Oregon	● 33	.00
Oregon Lions Sight & Hearing	● 34	.00	Shriners Hospitals for Children	● 35	.00
Special Olympics Oregon	● 36	.00	Susan G. Komen for the Cure	● 37	.00
Charity code ●38a	●38b	.00	Charity code ●39a	●39b	.00

These will reduce your refund

40	Total. Add lines 26 through 39. Total can't be more than your refund on line 24	● 40	.00
41	**NET REFUND.** Line 24 minus line 40. This is your net refund ..... **NET REFUND** ➔	● 41	.00

DIRECT DEPOSIT

42 For direct deposit of your refund, see instructions, page 29. ● **Type of Account:** ☐ Checking or ☐ Savings

● Routing No. ● Account No.

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

Under penalty for false swearing, I declare that the information in this return is true, correct, and complete.

Your signature X	Date	Signature of preparer other than taxpayer X	● License No.
Spouse's/RDP's signature (if filing jointly, BOTH must sign) X	Date	Address	Telephone No.

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	**$1,945**
Married/RDP filing jointly	**3,895**
Married/RDP filing separately	
If spouse/RDP claims standard deduction	**1,945**
If spouse/RDP claims itemized deductions	**-0-**
Head of household	**3,135**
Qualifying widow(er)	**3,895**

- **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**
  — $950.

  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 13, or contact us if you are a married or RDP 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 or RDP's exemption, is your spouse or RDP: ☐ 65 or older? ☐ Blind?

  2.

If your filing status is...	And the number of boxes checked in step 1 above is...	Then your standard deduction is...
Single	1	$3,145
	2	4,345
Married/RDP filing jointly	1	4,895
	2	5,895
	3	6,895
	4	7,895

If your filing status is...	And the number of boxes checked in step 1 above is...	Then your standard deduction is...
Married/RDP filing separately	1	$2,945
	2	3,945
	3	4,945
	4	5,945
Head of household	1	4,335
	2	5,535
Qualifying widow(er)	1	4,895
	2	5,895

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

If you owe, make your check or money order payable to the **Oregon Department of Revenue.**
Write your daytime telephone number and **"2009 Oregon Form 40S"** on your check or money order.
Include your payment, along with the payment voucher on page 29, with this return.

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