

Amended Return
Form
40S

OREGON
Individual Income Tax Return
FULL-YEAR RESIDENTS ONLY

2008

SHORT FORM

W

For office use only

A K F P

Last name		First name and initial <input type="checkbox"/> 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 <input type="checkbox"/> 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 1 <input type="checkbox"/> Single 2a <input type="checkbox"/> Married filing jointly 2b <input type="checkbox"/> Registered domestic partners (RDP) filing jointly 3a <input type="checkbox"/> Married filing separately: Spouse's name _____ Spouse's SSN _____ 3b <input type="checkbox"/> Registered domestic partner filing separately: Partner's name _____ Partner's SSN _____ 4 <input type="checkbox"/> Head of household: Person who qualifies you 5 <input type="checkbox"/> Qualifying widow(er) with dependent child	Exemptions 6a Yourself Regular <input type="checkbox"/> Severely disabled <input type="checkbox"/> 6a <input type="checkbox"/> Total 6b Spouse/RDP ... Regular <input type="checkbox"/> Severely disabled <input type="checkbox"/> b <input type="checkbox"/> 6c All dependents First names c <input type="checkbox"/> 6d Disabled children only First names d <input type="checkbox"/> (see instructions) Total 6e <input type="checkbox"/>	
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Check all that apply → 7a You were: <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind Spouse/RDP was: <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind	7b <input type="checkbox"/> You filed an extension	7c <input type="checkbox"/> You have federal Form 8886, REIT, or RIC	7d <input type="checkbox"/> Someone else can claim you as a dependent	7e <input type="checkbox"/> If there is a kicker refund, I want to donate mine to the State School Fund
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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 2008 federal tax liability (**\$0-\$5,600**; 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 16. Enter tax from tax tables or charts here ● 13 .00

14 **Exemption credit.** Multiply your total exemptions on line 6e by \$169 ● 14 .00

15 Child and dependent care credit. See instructions, page 16 ● 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. **Attach your Form(s) W-2 and 1099** ● 19 .00

20 Earned income credit. See instructions, page 17 ● 20 .00

21 **Working family child care credit** from WFC, line 18 ● 21 .00

Number from WFC, line 5 ● 21a Amount from WFC, line 16 ● 21b \$

22 Mobile home park closure credit. Attach 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 17 I want to donate part of my tax refund to the following fund(s)	Oregon Nongame Wildlife ● 26	<input type="text"/> .00	Child Abuse Prevention ● 27	<input type="text"/> .00
	Alzheimer's Disease Research ● 28	<input type="text"/> .00	Stop Dom. & Sexual Violence ● 29	<input type="text"/> .00
	AIDS/HIV Education & Services ● 30	<input type="text"/> .00	OR Military Financial Assist. ● 31	<input type="text"/> .00
	Habitat for Humanity ● 32	<input type="text"/> .00	OR Head Start Association ● 33	<input type="text"/> .00
	American Diabetes Association ● 34	<input type="text"/> .00	Oregon Coast Aquarium ● 35	<input type="text"/> .00
	SMART ● 36	<input type="text"/> .00	SOLV ● 37	<input type="text"/> .00
	Charity code ● 38a <input type="text"/> ● 38b <input type="text"/>	<input type="text"/> .00	Charity code ● 39a <input type="text"/> ● 39b <input type="text"/>	<input type="text"/> .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 the instructions on page 34. ● **Type of Account:** Checking or Savings

● Routing No. ● Account No.

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

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

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	\$1,865
Married/RDP filing jointly	3,735
Married/RDP filing separately	
<i>If spouse/RDP claims standard deduction</i>	1,865
<i>If spouse/RDP claims itemized deductions</i>	-0-
Head of household	3,005
Qualifying widow(er)	3,735

- **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**
- \$900.

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 16, 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...	If your filing status is...	And the number of boxes checked in step 1 above is...	Then your standard deduction is...
Single	1	\$3,065	Married/RDP filing separately	1	\$2,865
	2	4,265		2	3,865
Married/RDP filing jointly	1	4,735		3	4,865
	2	5,735		4	5,865
	3	6,735	Head of household	1	4,205
	4	7,735		2	5,405
Qualifying widow(er)			Qualifying widow(er)	1	4,735
				2	5,735

- **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 “2008 Oregon Form 40S” on your check or money order. Attach your payment, along with the payment voucher on page 33, 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