

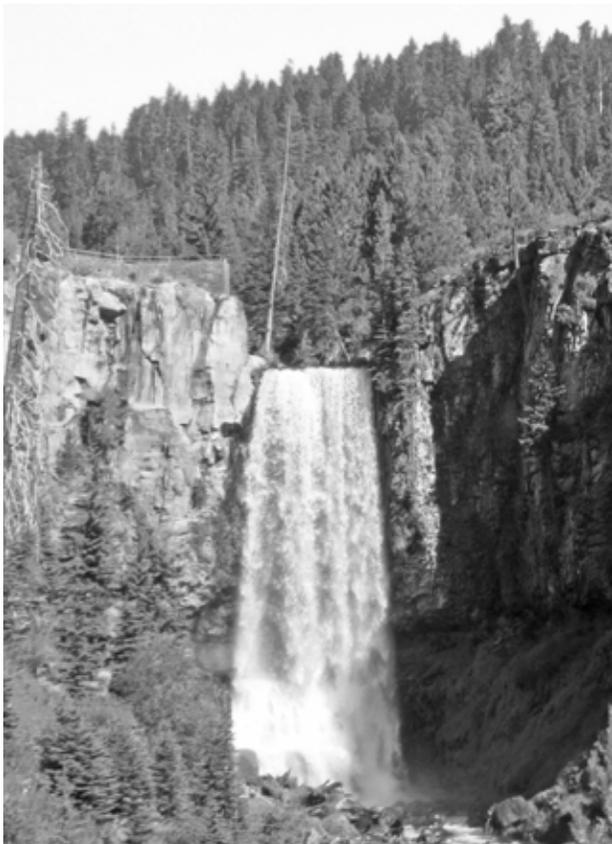
2016 Oregon Income Tax

Full-year Resident

Publication OR-40-FY



Forms and instructions: Form OR-40 Schedule OR-ASC
Form OR-40-V Schedule OR-ADD-DEP
Schedule OR-529
Schedule OR-DONATE



Check out our online services

Revenue Online is a secure online portal that provides access to your tax account at any time. You can:

- Check the status of your refund.
- View and print letters from us.
- Make payments or schedule future payments.
- Securely communicate with us.
- Update your information.
- Check balances and view your account history.
- File an appeal.

Visit www.oregon.gov/dor to sign up for a Revenue Online account.

- **April 18, 2017** is the due date for filing your return and paying your tax due.
- **File electronically—it's faster, easy, and secure.** See page 3.
- See page 18 for payment options.
- **Find out if you qualify for the earned income credit.** See page 17.
- **Find out if you qualify for the new working family household and dependent care credit.** See Schedule OR-WFHDC for details.
- Veterans' benefits. Find out more at www.oregon.gov/odva.
- These instructions are not a complete statement of laws and Oregon Department of Revenue rules. You may need more information. See page 2.

www.oregon.gov/dor

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Do you have questions or need help?

Internet

www.oregon.gov/dor

- Download forms, instructions, and publications.
- Access additional information not included in these instructions.

Email or write

questions.dor@oregon.gov
preguntas.dor@oregon.gov

Oregon Department of Revenue
955 Center St NE
Salem OR 97301-2555

- Include your name and daytime phone number.
- Include the last four digits of your SSN or ITIN.

Printed forms or publications:

Forms
Oregon Department of Revenue
PO Box 14999
Salem OR 97309-0990

Revenue Online

www.oregon.gov/dor (click on Revenue Online)

- Securely communicate with us.
- Check your refund status.
- Make or schedule payments.
- View your account history.
- Find out how much you owe.

Phone

(503) 378-4988 or 1 (800) 356-4222

Monday–Friday, 7:30 a.m.–5 p.m.
Closed Thursdays from 9–11 a.m. Closed holidays.
Wait times may vary.

Contact us for ADA accommodations or assistance in other languages.

In person

Find directions and hours on our website.

Electronic filing

E-file is the fastest way to file your return and receive your refund. The speed and accuracy of computers allow electronic returns to be processed faster than paper returns, greatly reducing errors and delays. E-file uses secure technology to ensure the safety of your personal information once it is transmitted to the IRS and the Department of Revenue.

Oregon participates in the IRS Federal/State E-file program. This program allows you to electronically file **both** your federal and Oregon returns at the same time. If you have already filed your federal return, you may still electronically file your Oregon return.

If you haven't tried e-file yet, why not this year? Join more than a million other Oregon taxpayers who electronically file their Oregon returns.

You can take advantage of e-file in one of two ways:

1. Ask your tax preparer.

If your tax preparer is an authorized IRS e-file provider, your preparer can electronically file your federal and Oregon returns. Many Tax-Aide and Tax Counseling for the Elderly (TCE) sites set up by the IRS are authorized IRS e-file providers.

2. Online tax preparation software.

You can file your federal and state returns from your home computer, from work, or from a library using Oregon-approved online tax preparation products. Go to our website at www.oregon.gov/dor/e-filing for a list of tax preparation products that can assist you in preparing your federal and Oregon returns.

You may be eligible for free e-file. Several tax preparation software providers offer free online electronic tax filing. For free online tax preparation programs, go to www.oregon.gov/dor/e-filing.

New information

Revenue Online. Revenue Online provides convenient, secure access to tools for managing your Oregon tax account—completely free! With Revenue Online, you may:

- View your tax account.
- Check the status of your refund.
- View and print letters from us.
- Make payments or schedule future payments.
- Securely communicate with us.
- Check balances and view your account history.

For more information and instructions on setting up your personal Revenue Online account, go to www.oregon.gov/dor.

Forms and schedules. We have changed many of our forms and schedules to provide a more consistent format and to include a shorthand name so they're easier to find. Please read each form and publication carefully as other items may have changed. For more information, visit us at www.oregon.gov/dor.

Expanded Schedule OR-ASC. We have expanded Schedule OR-ASC. All numeric codes for adjustments, additions, subtractions, modifications, and credits can be found with the Schedule OR-ASC instructions and are claimed on Schedule OR-ASC. Schedule OR-ASC must be included with your return.

Working family household and dependent care (WFHDC) credit. The working family household and dependent care credit is a new refundable credit enacted by the Oregon Legislature during the 2015 Regular Session and replaces the child and dependent care credit and the working family child care credit. For more information about the WFHDC, see Schedule OR-WFHDC.

Federal tax liability subtraction. The federal tax subtraction limit is \$6,500 (\$3,250 for married filing separately) for 2016 and may be limited further based upon adjusted gross income (AGI). See page 13.

ABLE (Achieving a Better Life Experience) accounts. Oregon now has a subtraction for contributions made to an ABLE account for the benefit of a person with a disability. For more information about this subtraction, see Publication OR-17.

Expired credits. The following credits expired as of January 1, 2016: working family child care (WFC) credit, credit for the elderly or disabled, child and dependent care credit (carryforward still allowed), the Individual Development Account withdrawal credit, the credit for employer dependent care assistance (carryforward still allowed), loss of use of limbs credit, and the credit for low-income caregivers. The wolf depredation credit is no longer available as the wolf was taken off of the Endangered Species List in 2015.

Severely disabled and disabled child exemption credit. The additional exemption credits for severely disabled and disabled children are not available for taxpayers whose adjusted gross income is over \$100,000. For more information about these credits, see page 11.

Special Oregon medical subtraction. For tax year 2016, you or your spouse must be age 64 or older on December 31, 2016 to qualify for the subtraction. See Schedule OR-ASC instructions.

Marijuana business expenses. There is a new subtraction for certain business expenses incurred by licensed sellers, distributors, and growers of marijuana in Oregon. See Publication OR-17 for more information.

Substantial understatement penalty (SUP). Oregon's penalty for substantially understated taxable income (SUI) has been changed to a penalty for substantially understated net tax. See Publication OR-17 for more information.

Charitable donation add-back. Charitable donations to organizations that fail to spend at least 30 percent of their annual functional expenses for program services are no longer deductible on your Oregon return. See Publication OR-17 for more information about the new add-back requirements.

Federal tax law

No extension to pay. Oregon does not allow an extension of time to pay your tax, even if the IRS is allowing an extension. Your 2016 Oregon tax is due April 18, 2017.

Federal law connection. Oregon is tied to federal income tax laws **as of December 31, 2015**. Oregon has a rolling tie to federal changes made to the definition of taxable income, with two exceptions:

- IRC section 139A for Federal Subsidies for Prescription Drug Plans; and

- IRC section 199 for Income Attributable to Domestic Production Activities, also known as Qualified Production Activity Income (QPAI).

Income under these sections is specifically exempt from tax on the federal return. If you have any of these types of income, you will have an addition on your Oregon tax return.

Oregon will automatically adopt any future federal law changes to the definition of taxable income.

Important reminders

Federal return. You must include a copy of your federal Form 1040, 1040A, 1040EZ, 1040X, 1040NR, or 1040NR-EZ with your Oregon return. Without this information, many items claimed on your Oregon return may be disallowed or adjusted.

Publication OR-17. Publication OR-17 can be accessed online at www.oregon.gov/dor.

You may order Publication OR-17 for \$5 in person, over the phone, or by mail.

- Order by phone: call (503) 378-4988 or 1 (800) 356-4222.
- Order by mail: send your order with your name, phone number, payment, and mailing address to:

Forms
Oregon Department of Revenue
PO Box 14999
Salem OR 97309-0990

General information

Do I need to file?

You need to file if your gross income is more than the amount shown below for your filing status.

Amounts apply to full-year residents only.

Your filing status is:	Number of boxes checked on line 6e of return:	And your gross income is more than:
Dependent	Any	\$1,050*
Single	0	\$5,900
	1	\$7,100
	2	\$8,300
Married filing jointly	0	\$11,805
	1	\$12,805
	2	\$13,805
	3	\$14,805
	4	\$15,805
Married filing separately	0	\$5,900
	1	\$6,900
	2	\$7,900
Head of household	0	\$7,375
	1	\$8,575
	2	\$9,775
Qualifying widow(er)	0	\$8,215
	1	\$9,215
	2	\$10,215

In addition, file a return if:

- You are required to file a federal return.
- You had \$1 or more of Oregon income tax withheld from your wages.

*The larger of \$1,050, or your earned income plus \$350, up to the standard deduction amount for your filing status.

How long will it take to get my refund?

Return processing times vary depending on many factors, including the complexity of the return and our verification processes.

Electronically filed returns process faster.

Paper returns must have all required Oregon schedules and a copy of your federal return included to ensure smooth processing.

Returns mailed closer to April 18, when the largest number of returns are received, can take longer to process.

Also returns that require review can take additional time to process. Typical reasons for additional review include: incomplete documentation, fraud, identity verification, working family household and dependent care credit, etc.

To check the status of your refund, go to www.oregon.gov/dor and click on "Where's my refund?"

What income does Oregon tax?

An Oregon resident is taxed on **all** income, including income from outside the state. A nonresident of Oregon is taxed only on income from Oregon sources.

Residency

Am I a resident, a nonresident, or a part-year resident?

- **You are a full-year Oregon resident**, even if you live outside Oregon, if **all** of the following are true:
 - You think of Oregon as your permanent home; and
 - Oregon is the center of your financial, social, and family life; and
 - Oregon is the place you intend to return to when you're away.
- **You are still a full-year resident if:**
 - You temporarily moved out of Oregon; or
 - You moved back to Oregon after a temporary absence.

You may also be considered a full-year resident if you spent more than 200 days in Oregon during 2016 or you're a nonresident alien, as defined by federal law.

- **You're a nonresident** if your permanent home was outside Oregon all year.
- **You're a part-year resident** if you moved into or out of Oregon during 2016. You are **not** considered a part-year resident if:
 - You temporarily moved out of Oregon; or
 - You moved back to Oregon after a temporary absence.

Special-case Oregon residents. If you're an Oregon resident and you meet all of the following conditions, you're considered a nonresident for tax purposes.

- You're an Oregon resident who maintained a permanent home outside Oregon the entire year; and
- You did not keep a home in Oregon during any part of 2016; and
- You spent less than 31 days in Oregon during 2016.

Important. A recreational vehicle (RV) isn't considered a permanent home outside of Oregon.

Oregon residents living abroad. Usually you're considered a nonresident if you qualify for the federal earned income exclusion or housing exclusion for United States residents living abroad.

What form do I use?

Use Form OR-40 if you're a full-year Oregon resident.

Use Form OR-40-P if any ONE of the following is true:

- You're a part-year resident; or
- You're filing jointly and one of you is a full-year Oregon resident and the other is a part-year resident; or
- You're filing jointly and both of you are part-year Oregon residents; or
- You qualified as an Oregon resident living abroad for part of the year.

Use Form OR-40-N if any ONE of the following is true:

- You're a nonresident; or
- You're a special-case Oregon resident (see "Residency" section); or
- You're filing jointly and one (or both) of you is a nonresident; or
- You meet the military personnel nonresident requirements explained below; or
- You qualified as an Oregon resident living abroad for the entire year.

Form OR-40-P and Form OR-40-N are included in Publication OR-40-NP. Download the publication from our website, www.oregon.gov/dor, or contact us to order it.

Military personnel

Nonresidents stationed in Oregon. Oregon does not tax your military pay while you're stationed in Oregon. File Form OR-40-N if you had other income from Oregon sources, or to claim a refund of Oregon tax withheld from your military pay.

Residents (or Oregon-domiciled service members) stationed outside of Oregon. If you meet the requirements on page 6 for special-case Oregon residents or Oregon residents living abroad, file Form OR-40-N from Publication OR-40-NP. File Form OR-40 if you do not meet the listed requirements.

Residents (or Oregon-domiciled service members) stationed in Oregon. Your pay is subject to tax, although the pay could qualify for certain subtractions. For more information on subtractions available to military personnel, see below, visit our website, refer to Publication OR-17 or contact us.

Oregon law was changed to allow military personnel performing active service within Oregon to be treated as nonresidents for tax purposes if their address in the payroll records of the Defense Finance and Accounting System (DFAS) is outside Oregon, regardless of where they are domiciled.

This change is retroactive to January 1, 2012 for tax on military pay for active service within Oregon and tax on non-Oregon source income. If you performed active service in Oregon in 2012, 2013, or 2014, but had an address outside of Oregon in the DFAS payroll records during that time, you may file an amended return to claim a refund of the tax paid on your military pay and income from non-Oregon sources. Interest will not be paid on these amended returns. File Oregon Form OR-40-N, following the instructions listed in Publication OR-17.

The tax itself is not refundable for years 2011 and prior.

Filing for a deceased person

You must file a final personal income tax return for a person who died during the calendar year if the person would have been required to file. See "Do I need to file?" on page 6. If a return is filed, check the "deceased" box next to that individual's name on the return. If you have been appointed personal representative or you have filed a small estate affidavit, sign the return as "personal representative" and have the spouse sign if a joint return. If there is no personal representative for a joint return, only the surviving spouse needs to sign.

Note: Oregon has an estate transfer tax on estates valued at \$1 million or more. The tax is paid by the estate, not by the individuals receiving the inheritance. For more information, check our website or contact us.

When should I file my return?

The filing deadline for calendar year 2016 is **April 18, 2017**. If you can't pay all or a portion of your tax by the due date, it's important to file your return anyway to avoid a late-filing penalty.

Returns for fiscal filers are due by the 15th day of the fourth month after the close of your tax year.

What if I need more time to file?

If you received a federal extension to file, Oregon will allow the same extension. Be sure to check the extension filed box on your Oregon return. Do **not** include a copy of your federal extension with your Oregon return. Keep it with your records.

An extension does not mean more time to pay.

You must pay all tax you expect to owe by April 18, 2017. If you don't pay all of the tax due, you will owe interest on any unpaid tax after April 18, 2017, until the date of your payment. The 2017 rate is 5 percent per year. If the tax isn't paid within 60 days of the date of our billing notice, the interest rate increases to 9 percent per year. You may also owe a late-payment penalty. If you can't pay all of the tax you expect to owe, pay what you can.

If you have a federal extension, or if you need an extension for Oregon only, send your payment by April 18, 2017 using Form OR-40-V. Mark the "Extension payment" box on the voucher. Also mark the "Extension filed" box on the return.

Penalties

You will owe a 5 percent late-payment penalty on any 2016 tax not paid by April 18, 2017, even if you have filed an extension. See page 18.

Oregon does not allow an extension of time to pay even if the IRS allows an extension.

If you file your return more than three months after the due date (including extensions), a 20 percent late-filing penalty will be added; you will owe a total penalty of 25 percent of any tax not paid. A 100 percent penalty is charged if you don't file a return **for three consecutive years** by the due date of the third year, including extensions.

2017 estimated tax

Estimated tax is the amount of tax you expect to owe (after credits and Oregon tax withheld) when you file your 2017 Oregon individual income tax return.

Oregon estimated tax laws are not the same as federal estimated tax laws. For more information on how to figure your estimated payments for Oregon and how to obtain payment vouchers, refer to Publication OR-ESTIMATE.

Do I need to make estimated payments?

In most cases, people who **expect to owe \$1,000 or more** on their 2017 Oregon income tax return after credits

and withholding must make estimated payments. You may need to make estimated payments if:

- You are self-employed and don't have Oregon tax withheld from your income.
- You receive Oregon Lottery single ticket winnings of less than \$5,000. (**Note:** Single ticket winnings of \$5,000 or more are subject to Oregon withholding.)
- You receive income such as pensions, interest, or dividends; Oregon tax isn't withheld; and you expect to owe tax of \$1,000 or more.
- You're a wage earner and expect to owe tax of \$1,000 or more on your 2017 return. You may want to increase the amount your employer withholds from your Oregon wages. Download the publication *Oregon Income Tax Withholding* from our website or contact us to order it.

When do I pay?

Estimated tax due dates for 2017 taxes are April 18, 2017*; June 15, 2017; September 15, 2017; and January 16, 2018.

If paying with a check or money order, send your payment with Form OR-40-V and **check the "Estimated payment" box**. Download the form from our website or contact us to order it. If you're paying by credit card or electronic payment from your checking or savings account, see page 18.

* *Send your 2017 estimated tax payment and Oregon Form OR-40-V in a separate envelope from your 2016 Oregon income tax return. This will help us credit your payment more efficiently.*

Interest on underpayment of estimated tax

You may owe interest for underpaying your estimated tax if:

- You owe \$1,000 or more on your return after credits and withholding; or
- You paid less than 90 percent of the tax due on each estimated tax payment due date.

See the instructions for Form OR-40, line 41, on page 18.

What if I'm self-employed?

If you're self-employed and do business in **Multnomah, Clackamas, or Washington counties**, you may need to file Form OR-TM. If you're self-employed and do business in **Lane County**, you may need to file Form OR-LTD. Go to our website to download the forms, or contact us to order either form. You have the option to file either form electronically on our website; go to www.oregon.gov/dor and click on Revenue Online.

What if I need to change my Oregon return after filing?

File an amended return. Use Form OR-40 to change (amend) your full-year resident return. Check the "Amended return" box on the form. Complete the "Amended statement" on page 4 of the return, including the return line numbers and reason for each change. If your filing status has changed (for example, from single to head of household), explain why.

Be sure to include a copy of your federal or other state's original return and corrected return or audit report. If you are amending your Oregon return only, attach a federal original return without attaching the federal amended return.

Fill out your amended return as if it were your original return. Use the worksheet below to calculate your amended tax due or refund.

If you are objecting to adjustments that we made to your return, don't respond by filing an amended return. You must follow the appeal process explained on the notice you received. File an amended return only if the changes you're making are unrelated to the adjustments on our notice.

If you're amending because of a net operating loss (NOL), write the tax year the NOL was generated in the "If amending for an NOL, tax year the NOL was generated" box. Include an explanation and code cite on the "Amended statement" if the NOL carry back is greater than two years (see Publication OR-17 for further instructions). If amending for more than one NOL, file separate amended returns for each NOL.

If you're filing a protective claim, refer to Form OR-PCR. To amend a prior year, visit our website or contact us for a prior year tax booklet.

How long will it take to process my amended return?

Processing time for amended returns varies. It may take six months or longer to process your amended return.

Amended worksheet

Use the following worksheet to determine your additional refund or tax to pay on your amended Form OR-40. Use this worksheet even if you originally filed on Form OR-40-N or Form OR-40-P. Keep this worksheet with your records.

If any of the numbers on your original return were adjusted, use the adjusted amounts.

1. Tax after standard and carryforward credits as amended (amended, Form OR-40, line 31; Form OR-40-N, line 54; or Form OR-40-P, line 53). 1. _____
2. Total payments and refundable credits as amended (amended, Form OR-40, line 37; Form OR-40-N, line 63; or Form OR-40-P, line 62). 2. _____
3. Subtract line 2 from line 1. If the answer is negative, put a negative number. 3. _____
4. Amounts already refunded to you for this period (original, Form OR-40, line 44; Form OR-40-N, line 70; or Form OR-40-P, line 69). If you didn't receive a refund, enter -0-. 4. _____
5. Add lines 3 and 4 and enter the amount here. If line 5 is less than -0-, go to line 6. If line 5 is more than -0-, skip to line 8. 5. _____
6. Refund applications as amended (amended Form OR-40, line 49). 6. _____
7. **Total refund** (line 5 plus line 6). Your refund will be shown as a negative number. 7. _____
8. Penalty and interest as amended (amended Form OR-40, line 42). 8. _____
9. **Total amount to pay** (add lines 5 and 8). 9. _____

General instructions for Form OR-40

Step 1: Fill out your federal form

Complete your federal return first. Do this even if you are not required to file a federal form. You must use the information from your federal return to complete your Oregon return. You must include a copy (front and back) of your federal Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ with your Oregon return. If you are amending your Oregon return and also amended for federal purposes, include a copy of Form 1040X with your amended Oregon return.

If you don't provide a copy of your federal return, your Oregon subtractions, deductions, and credits may be adjusted or denied. Do not include any federal schedules. We may ask you for copies of schedules or additional information later.

Oregon same-sex registered domestic partners (RDPs): To correctly determine your Oregon tax liability, you must complete a federal income tax return "as if" you were filing as married filing jointly or married filing separately. Check the "calculated using 'as-if' federal return" box on the form.

For more information on how to file as an RDP, go to www.oregon.gov/dor.

Step 2: Select the appropriate Oregon form

To decide which form to use, see page 7.

Step 3: Fill out the Oregon form

Use blue or black ink only for easier reading and faster processing. Equipment used to scan documents and checks can't read gel ink or certain colors and using them will delay the processing of your return.

Fiscal year filers

Write the ending date of your fiscal year in the "Fiscal year ending" box on the return.

Check the boxes

Amended return

If you're amending your 2016 return, check the "Amended return" box on the return. See page 9 for instructions.

Calculated using "as if" federal return

Check the box on the return if:

- You're filing as an Oregon RDP; or
- You're filing as married filing separately for Oregon only with a different residency status than your spouse; or
- You did not file a federal return.

Short year tax election

If you're filing a short year return due to a **bankruptcy**, fill in the "Fiscal year ending" box and check the "Short year tax election" box on the return.

Extension filed

If you received a federal extension to file, or are filing an extension for Oregon only, check the box on the return. See page 8 for more information.

Form OR-24—Like-kind property exchange or conversions

Check the "Form OR-24" box on the return if you're electing to defer gain on like-kind property that is exchanged or converted. You will report the gain to Oregon when it's reported on your federal return (federal Form 8824). You must include Form OR-24 with your Oregon return or provide it electronically through our website, www.oregon.gov/dor; click the link for Revenue Online.

Name and address

Type or clearly print your and your spouse's names, Social Security numbers (SSN), dates of birth, complete current mailing address, and daytime phone number on your return. **Enter your spouse's information even if you're married filing separately.** If a taxpayer died in 2016 or 2017, check the "deceased" box next to their name.

SSN. The request for your SSN is authorized by Section 405, Title 42, of the United States Code. You **must** provide this information. It will be used to establish your identity for tax purposes only.

Individual taxpayer identification number (ITIN). If the IRS issued you an ITIN because you don't qualify for an SSN, enter your ITIN wherever your SSN is requested.

If you don't have an ITIN, you need to request one from the IRS. If you have applied for an ITIN, check the "Applied for SSN" box where your SSN is requested and file your return by April 18, 2017. **Don't** include your ITIN application (federal Form W-7) with your Oregon return. Keep it with your records. For Form W-7, go to the IRS website, www.irs.gov, or call the IRS

toll-free at 1 (800) 829-1040. When the IRS issues you an ITIN, send a copy of your ITIN letter to us. **Refunds will not be issued without a valid SSN or ITIN.**

Date of birth. Enter the month, day, and year you and your spouse were born. For example, "11/01/1978."

Filing status

1 – **5** Check the box next to your filing status. Generally, you must use the same filing status for your Oregon and federal returns. Choose only **one** filing status.

Exception for Oregon RDPs. As an Oregon RDP, you're not eligible to use the single filing status on your Oregon return. For Oregon, you're generally **required** to use married filing jointly or married filing separately. For more information, go to our website or contact us.

Exceptions for married persons when each person has a different residency status:

- **Full-year resident and part-year resident.** You may file separate Oregon returns. If you file separate returns for Oregon, you **must** use the married filing separately status. The full-year resident will file Form OR-40, and the part-year resident will file Form OR-40-P. If you choose to file a joint return for Oregon, use Form OR-40-P.
- **Full-year resident and nonresident.** You may file separate Oregon returns. If you file separate returns for Oregon, you **must** use the married filing separately status. The full-year resident will file Form OR-40, and the nonresident will file Form OR-40-N. If you choose to file a joint return for Oregon, use Form OR-40-N.
- **Part-year resident and nonresident.** You may file separate Oregon returns. If you file separate returns for Oregon, you **must** use the married filing separately status. The part-year resident will file Form OR-40-P, and the nonresident will file Form OR-40-N. If you choose to file a joint return for Oregon, use Form OR-40-N.

How to file separate returns for Oregon

If you're filing as married filing separately for Oregon, fill in your spouse's name, SSN, and date of birth. Report your own share of federal adjusted gross income (AGI) and deductions. Also, report your share of any Oregon additions or subtractions using this formula to determine your percentage:

$$\frac{\text{Your share of federal AGI}}{\text{Joint federal AGI}} = \text{Your percentage (not to exceed 100\%)}$$

Check the "calculated using 'as if' federal return" box on your return. You must include the following with both Oregon returns:

- A federal Form 1040, 1040A, 1040EZ, 1040X, 1040NR, or 1040NR-EZ prepared "as if" you had filed married filing separately; and
- A copy of the joint Form 1040, 1040A, 1040EZ, 1040X, 1040NR, or 1040NR-EZ you actually filed with the IRS.

If possible, mail both spouses' Oregon returns in the **same** envelope. **Do not** staple the returns together.

For more information, go to our website.

Exemptions

6a & 6b Yourself and spouse. Check the "Regular" exemption box for yourself. **If you're filing as married filing jointly, check the "Regular" exemption box on line 6b for your spouse.** If someone else is able to claim you or your spouse as a dependent, don't check the "Regular" exemption box; instead, check the corresponding box entitled, "Check box if someone else can claim you as a dependent," for yourself or your spouse. Mark this box even if the other person does not actually claim you as a dependent.

Severely disabled. Did you or your spouse have a severe disability at the end of 2016? If so, you may claim an additional exemption. This is different from the disabled child exemption. You may qualify for and claim the severely disabled exemption even if someone else can claim you as a dependent. You are considered to have a severe disability if **any** of the following apply:

- You permanently lost the use of one or both feet; or
- You permanently lost the use of both hands; or
- You're permanently blind; or
- You have a permanent condition that, without special equipment or outside help, limits your ability to earn a living, maintain a household, or transport yourself; or
- You are unable to earn a living due to a permanent condition or impairment of indefinite duration.

If you have a severe disability, your physician must write a letter describing it. Keep the letter with your permanent records in case we request a copy.

If you qualify, check the "Severely disabled" exemption box on line 6a. If your spouse qualifies, check the "Severely disabled" exemption box on line 6b.

Total exemptions for you and spouse. You will receive one exemption if you marked the "Regular" exemption box and no one else is able to claim you. If someone else may claim you, you are not entitled to receive the "Regular" exemption.

You may also receive one exemption if you have a qualifying severe disability and marked the "Severely disabled" exemption box. You may receive this exemption

for being severely disabled even if someone else can claim you.

Enter the total number of exemptions claimed for yourself on line 6a and for your spouse on line 6b.

6c All dependents. In the chart, enter your dependents' information in order from youngest to oldest. List your dependents' first names, last names, relationship codes (using the table below), SSNs, and dates of birth. In most cases, you will list the same dependents you claimed on your federal return. Total the number of dependents claimed on line 6c.

If you have more than four dependents, mark the box and fill out Schedule OR-ADD-DEP with your remaining dependents. Do not list the same dependents on both Form OR-40 and Schedule OR-ADD-DEP. Add Schedule OR-ADD-DEP, line 1 to the total on Form OR-40, line 6c. Include Schedule OR-ADD-DEP with your return.

Relationship codes

Title	Code	Relationships included
Son/Daughter	SD	Son, daughter, adopted child.
Stepchild	SC	Stepson, stepdaughter.
Foster child	FC	Foster child.
Sibling	SB	Brother, sister, half-brother, half-sister, step brother, step sister, brother-in-law, sister-in-law.
Parent	PT	Father, mother, stepfather, stepmother, father-in-law, mother-in-law.
Spouse	SP	Husband, wife.
Grandparent	GP	Grandmother, grandfather.
Grandchild	GC	Grandson, granddaughter.
Aunt/Uncle	AU	Aunt, uncle.
Niece/Nephew	NN	Niece, nephew.
Other relative	OR	Son-in-law, daughter-in-law, cousin, and other related individuals not listed above.
No relation	NR	Any other qualifying individual.

6d Children with a disability. You may be entitled to an additional personal exemption for your dependent child who has a qualifying disability. To qualify, all of the following must be true:

- Your child (age 21 or younger) qualified as your dependent for 2016; **and**
- Your child was eligible for “early intervention services” or received special education as defined by the State Board of Education of the state where the child attends school; **and**
- Your child has a disability as of December 31, 2016 under the federal Individuals with Disabilities Education Act. Eligible disabilities include:
 - Intellectual disability.
 - Hearing impairment.
 - Visual impairment.
 - Deafblindness.
 - Communication disorder.
 - Emotional disturbance.
 - Orthopedic impairment.
 - Traumatic brain injury.
 - Autism spectrum disorder.
 - Specific learning disorder.

Each year, you must get a statement of eligibility that confirms one of the disabilities listed **and** a cover sheet from one of the following:

- The child’s Individualized Education Program (IEP); or
- The child’s Individualized Family Service Plan (IFSP).

Keep the statement and cover sheet with your permanent records. Mark the “Check if child with qualifying disability” box next to each child with a qualifying disability. Total the number of dependents with a qualifying disability on line 6d.

If you have more than four dependents, add the amount listed on Schedule OR-ADD-DEP, line 2 to line 6d of your return.

6e Total exemptions. Add lines 6a through 6d and put the total on line 6e. This is your total number of exemptions.

Form OR-40 line instructions

Do not fill in cents. You **must** round off cents to the nearest dollar. For example, \$99.49 becomes \$99.00, and \$99.50 becomes \$100.00. If you don't round entries to the nearest dollar, there may be small variations in the totals we use.

7 Federal adjusted gross income. Enter your federal adjusted gross income from Form 1040, line 37; Form 1040A, line 21; Form 1040EZ, line 4; Form 1040X, line 1C; Form 1040NR, line 36; or Form 1040NR-EZ, line 10. **You must include a copy (front and back) of your federal return with your Oregon return.** This helps us verify your income and process your return faster. **If you don't include your federal return with your Oregon Form OR-40, items claimed on your return may be adjusted or denied accordingly.**

Additions

8 Total additions from Schedule OR-ASC. If you're reporting an addition, you must include Schedule OR-ASC with your return, with the numeric code and amount of the addition you're reporting. Enter the total from Schedule OR-ASC, section 1, on Form OR-40, line 8. For more information, refer to Schedule OR-ASC instructions or Publication OR-17.

Subtractions

10 2016 federal tax liability subtraction. Complete the following worksheet to determine your **federal tax liability** subtraction for 2016. Carefully follow the instructions. Don't confuse your **federal tax liability** on your federal return with the **federal tax withheld** on your Form(s) W-2. They are not the same. **RDPs and those filing as married filing separately for Oregon only:** Use amounts from your actual federal return, **not** your "as if" return.

Note: Calculations in addition to those listed below are required if you:

- Need to file a 2016 amended return and you either filed an amended federal return or we corrected the federal tax subtraction on your original return; or
- Filed your federal return on Form 1040NR or 1040NR-EZ; or
- Claimed recapture taxes on your federal return; or
- Claimed first-time homebuyer credit recapture from Form 1040, line 60b.

If any of the above apply to you, refer to the worksheet in Publication OR-17 to calculate your federal tax subtraction.

1. Enter your federal tax liability from Form 1040, line 56; Form 1040A, line 37; or Form 1040EZ, line 10. 1. _____
2. Enter your excess advance premium tax credit from Form 1040, line 46; or Form 1040A, line 29. 2. _____
3. **Subtract** line 2 from line 1 (if less than zero, enter -0-). 3. _____
4. Enter your additional tax on retirement plans from Form 1040, line 59. 4. _____
5. **Add** lines 3 and 4. 5. _____
6. Enter your American Opportunity credit from Form 1040, line 68; or Form 1040A, line 44. 6. _____
7. Enter your total premium tax credit from Form 8962, line 24. 7. _____
8. **Add** lines 6 and 7. 8. _____
9. **Subtract** line 8 from line 5 (if less than zero, enter -0-). 9. _____
10. Enter your maximum allowable tax liability subtraction from the table on the next page. Don't fill in less than zero or more than \$6,500 (\$3,250 if married filing separately). 10. _____
11. Enter the **smaller** of line 9 or line 10 here and on Form OR-40, line 10. 11. _____

If your filing status is:	And your federal adjusted gross income is:		Then your maximum allowable tax liability subtraction is:
	At least—	But less than—	
Single	-0-	\$125,000	\$6,500
	\$125,000	\$130,000	\$5,200
	\$130,000	\$135,000	\$3,900
	\$135,000	\$140,000	\$2,600
	\$140,000	\$145,000	\$1,300
	\$145,000 or more		-0-
Married filing separately	-0-	\$125,000	\$3,250
	\$125,000	\$130,000	\$2,600
	\$130,000	\$135,000	\$1,950
	\$135,000	\$140,000	\$1,300
	\$140,000	\$145,000	\$650
	\$145,000 or more		-0-
Married filing jointly; or	-0-	\$250,000	\$6,500
	\$250,000	\$260,000	\$5,200
Head of household; or	\$260,000	\$270,000	\$3,900
	\$270,000	\$280,000	\$2,600
Qualifying widow(er)	\$280,000	\$290,000	\$1,300
	\$290,000 or more		-0-

Caution: Don't include any of the following in your calculation:

- Self-employment tax.
- Social Security and Medicare tax on tips.
- Household employment taxes.
- Penalties, interest, or any shared responsibility payment required by the federal Affordable Care Act.

Are you amending your 2016 return? Usually you can't change your federal tax subtraction on your amended return. See Publication OR-17 for more information before making changes to this subtraction.

Federal tax from a prior year and foreign tax. Did you pay additional federal tax in 2016 because you were audited or filed an amended return? Did you pay taxes to a foreign country? If so, you may be able to subtract the additional tax. See Publication OR-17 for more information before making changes to this subtraction.

11 Social Security and tier 1 Railroad Retirement Board benefits income. Fill in the amount from federal Form 1040, line 20b; or Form 1040A, line 14b. If you have tier 2, windfall/vested dual, or supplemental Railroad Retirement Board benefits, these are subtracted in section 2 of the Schedule OR-ASC, using code 330. For more information, refer to Publication OR-17.

12 Oregon income tax refund included in federal income. Fill in your Oregon state income tax refund from federal Form 1040, line 10. **Do not include local, county, or other states' tax refunds.**

13 Total subtractions from Schedule OR-ASC. Other subtractions not explained here are claimed on Schedule OR-ASC. See the instructions for Schedule OR-ASC or Publication OR-17 for a complete list of subtractions. If you qualify for a subtraction claimed on Schedule OR-ASC you must include the schedule with your return. Enter the total from Schedule OR-ASC, section 2, on Form OR-40, line 13. For more information, refer to Schedule OR-ASC instructions or Publication OR-17.

Deductions

You can claim net itemized deductions or Oregon's standard deduction, whichever is larger, but not both.

- If you claim itemized deductions, fill in lines 16–18.
- If you claim the standard deduction, fill in line 19 and, if applicable, line 19a.

Note: If you're filing as married filing separately and one spouse itemizes, both spouses must use itemized deductions. If your spouse itemizes and you don't, your standard deduction is -0-.

16 Itemized deductions. You can claim your total itemized deductions after federal limitations as shown on federal Schedule A, line 29. If you aren't filing Schedule A for federal or Oregon purposes, skip lines 16 through 18.

You can claim itemized deductions on your Oregon return even if you don't itemize on your federal return. **If you itemize for Oregon only,** fill out a federal Schedule A for Oregon purposes. Be sure to include your state taxes even when itemizing for Oregon only, then subtract your Oregon state income tax on line 17. Use your federal AGI to figure the Schedule A limitations. Remember to keep Schedule A with your tax records.

17 State income tax or sales tax claimed as an itemized deduction. Fill in the amount of Oregon state income tax or any state and local sales tax you claimed as an itemized deduction on federal Schedule A, line 5. Don't include local or county income tax amounts.

Are you claiming an Oregon credit for income taxes paid to another state and deducting the other state's taxes on Schedule A? If so, include the other state's 2016 net tax liability, or the other state's 2016 tax claimed as an itemized deduction, whichever is less. For the credit instructions, see Publication OR-17.

Did you limit itemized deductions on your federal return because your AGI exceeded the threshold amount? If so, you may need to complete a worksheet to determine the correct amount of Oregon income tax to subtract from itemized deductions. The itemized deduction limit worksheet is available in Publication OR-17.

19 Standard deduction. Your standard deduction is based on your filing status:

Single	\$2,155
Married filing jointly	\$4,315
Married filing separately	
• If spouse claims standard deduction	\$2,155
• If spouse claims itemized deductions	-0-
Head of household	\$3,475
Qualifying widow(er)	\$4,315

Standard deduction—Age 65 or older, or blind. Check the applicable boxes on line 19a if you or your spouse were age 65 or older or were blind on December 31, 2016, as you are entitled to a larger standard deduction. If you or your spouse are permanently blind, you may also qualify for the severely disabled exemption credit; see page 11 for more information.

If you checked one or more of the boxes on line 19a, multiply the number of boxes checked by:

- \$1,200 if single or head of household filing status; or
- \$1,000 for all other filers.

Add this amount to the standard deduction for your filing status from above. Fill in the total on line 19.

Example. Joni and Mike are married. Joni is age 61 and Mike is age 67. Joni files the return as the primary taxpayer. She will mark the box stating that her spouse was 65 or older and will add an additional \$1,000 to her standard deduction. She will enter \$5,315 (\$4,315 + \$1,000) on line 19.

Standard deduction—Dependents. If someone else can claim you as a dependent, your standard deduction is limited to the larger of:

- Your earned income plus \$350, up to the maximum allowed for your filing status (see above); or
- \$1,050.

This limit applies if you can be claimed as a dependent on another person's return, even if the other person does not actually claim you.

If you're a dependent, use the following worksheet to figure your standard deduction, unless you're married. If you're a dependent and married, contact us.

Standard deduction worksheet for single dependents

1. Enter your earned income (see definition below). 1. _____
2. Additional \$350. 2. \$350
3. Add lines 1 and 2. 3. _____
4. Minimum standard deduction. 4. \$1,050
5. Enter the larger of line 3 or line 4. 5. _____
6. Basic standard deduction for single. 6. \$2,155
7. Enter the smaller of line 5 or line 6. 7. _____
8. If you're age 65 or older, enter \$1,200. Otherwise, enter -0-. 8. _____
9. If you're blind, enter \$1,200. Otherwise, enter -0-. 9. _____
10. Add lines 7, 8, and 9. Enter the total here and on Form OR-40, line 19. This is your standard deduction. 10. _____

Earned income is salaries, wages, tips, professional fees, or other amounts received as pay for work you actually performed, and any part of a scholarship or fellowship grant you received that is included in your gross income.

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

Standard deduction—Married filing separately. The standard deduction for married individuals filing separately is -0- if the other spouse itemizes. This applies even if your itemized deductions are less than the standard deduction amount.

Oregon tax

22 Tax from tax tables or tax rate charts. Figure the tax on your Oregon taxable income (line 21) and enter it on line 22. Go to the tax tables or rate charts on pages 22–24. Fill in your tax amount on line 22. Double-check that the tax you entered is correct.

Example 1: A single Oregon taxpayer has taxable income of \$19,500. The taxpayer will use column S on page 23. The tax is \$1,524.

Example 2: A married couple has Oregon taxable income of \$75,500. They are filing jointly. They will use the married filing jointly rate chart J on page 24. They figure their tax like this:

Oregon taxable income		\$75,500
Subtract	-	\$50,000
		\$25,500
Multiply by 9%	x	0.09
		\$2,295
Then add	+	\$4,028
Their Oregon tax is		\$6,323

Other tax methods. If you qualify, you can compute your Oregon tax using one of the following methods:

Farm income averaging method. Do you have income from a farm? You may use the federal farm income averaging method to compute your Oregon tax even if you didn't use farm income averaging on your federal return. Download Form OR-FIA-40 from our website or contact us to order it.

If you use Form OR-FIA-40 to calculate your tax, enter the tax amount from Form OR-FIA-40, line 24, on Form OR-40, line 22. Check box 22a labeled "Form OR-FIA-40." Don't include a copy of Form OR-FIA-40 with your Oregon return. Keep it with your records.

Farm asset capital gain method. Did you sell or exchange capital assets primarily used in farming because you were getting out of a farming business? Or, did you sell or exchange a farming business in which you held at least a 10 percent ownership interest? If so, you may be eligible for a reduced tax rate on the net capital gain from the proceeds. Download Worksheet OR-FCG from our website or contact us to order it.

If you use Worksheet OR-FCG to calculate your tax, enter the tax amount from Worksheet OR-FCG, line 7, on Form OR-40, line 22. Check box 22b labeled "Worksheet OR-FCG." Don't include a copy of Worksheet OR-FCG with your Oregon return. Keep it with your records.

Oregon pass-through entity (PTE) reduced tax rate. Did you report income for a PTE that you materially participated in? You may elect to use this reduced tax rate for qualifying income up to \$5 million. For the income to qualify for the reduced tax rate, it must be nonpassive income from a partnership or S corporation that employed at least one employee in Oregon for a total of at least 1,200 hours. See Schedule OR-PTE-FY to calculate your tax. Download the schedule from our website or contact us to order it.

Note: If you elect to use this reduced tax rate for qualifying income, the election is irrevocable. **You can't change the election after the filing of your original return.**

If you use Schedule OR-PTE-FY to calculate your tax, enter the tax amount from Schedule OR-PTE-FY, line 14a, on Form OR-40, line 22. Check box 22c labeled "Schedule OR-PTE-FY." You must include this form with your Oregon return or submit it at www.oregon.gov/dor; click the link for Revenue Online.

23 Interest on certain installment sales. Did you have installment sales that required you to pay interest on the deferred tax liability for federal purposes? If so, you must also compute interest for Oregon. The amount due for Oregon is computed the same as the federal amount. The interest rate for 2016 is 0.3333 percent per month.

Credits—Nonrefundable

25 Exemption credit. If your federal AGI (line 7) is \$100,000 or less, multiply your total exemptions on line 6e by \$195. This is your total exemption credit.

If your federal AGI exceeds \$100,000, complete the worksheet below to determine your total exemption credit.

Exemption credit worksheet

1. If your federal AGI is \$100,000 or less and you filed as married filing separately or single; or if your federal AGI is \$200,000 or less and you filed as married filing jointly, head of household, or qualifying widow(er); enter the number of "regular" exemption credits you claimed on lines 6a and 6b and the number of dependents you claimed on line 6c. Do not include the additional "Severely disabled" and the "Child with a qualifying disability" exemptions. If your federal AGI exceeds these thresholds, enter -0-. 1. _____
2. If your federal AGI is \$100,000 or less, enter the number of "Severely disabled" exemptions you claimed on lines 6a and 6b. If your federal AGI exceeds \$100,000, enter -0-. 2. _____
3. If your federal AGI is \$100,000 or less, enter the number of "child with a qualifying disability" exemptions you claimed on line 6d. If your federal AGI exceeds \$100,000, enter -0-. 3. _____
4. Add lines 1, 2, and 3. 4. _____
5. Multiply line 4 by \$195. This is your exemption credit. Enter the result here and on Form OR-40, line 25. 5. _____

26 Political contribution credit. Fill in your total political contributions, up to \$100 on a joint return or up to \$50 on all others. Your contribution(s) of money must have been made during 2016 to any of the following:

- A political party.
- A qualified candidate (or the candidate's principal campaign committee) for federal, state, or local office to be voted for in Oregon.
- A political action committee certified in Oregon.

Note: A political contribution credit isn't allowed if your federal AGI on Form OR-40, line 7 exceeds:

- \$200,000 for married filing jointly filers; or
- \$100,000 for all other filers.

27 Total standard credits from Schedule OR-ASC. Other credits not explained above are claimed on Schedule OR-ASC. See the instructions for Schedule OR-ASC or Publication OR-17 for a complete list of credits. If you qualify for a credit claimed on Schedule OR-ASC you must include the schedule with your return. Enter your standard credits from Schedule OR-ASC, section 3, on Form OR-40, line 27. For more information, refer to Schedule OR-ASC instructions or Publication OR-17.

30 Total carryforward credits from Schedule OR-ASC. Carryforward credits are credits that can be claimed over several tax years. The credits are claimed on Schedule OR-ASC. See the instructions for Schedule OR-ASC or Publication OR-17 for a complete list of credits. If you qualify for a carryforward credit, you must include Schedule OR-ASC with your return. Enter your total carryforward credits from Schedule OR-ASC, section 4, on Form OR-40, line 30. For more information, refer to Schedule OR-ASC instructions or Publication OR-17.

Tax payments and refundable credits

32 Oregon income tax withheld. Fill in the total Oregon tax withheld from your wages and other income shown on your Form(s) W-2, box 17, or on your Form(s) 1099. Don't use the FICA (Social Security) tax withheld. Don't use tax withheld from your wages by other states. **You must include a readable and unaltered copy** of your Form W-2 from each job and any Form(s) 1099 showing Oregon income tax withheld with your Oregon return.

If you don't have a Form W-2 or 1099, you must provide other proof of your Oregon tax withheld, such as a copy of a final paycheck stub or a letter from your employer.

If you file before February 1, 2017, we can accept only Form(s) W-2 or 1099 as proof.

If you have tax to pay this year, you may want to increase the amount your employer withholds from your 2017 Oregon wages. Download *Oregon Income Tax Withholding* from our website or contact us to order it.

33 Amount applied from your prior year's tax refund. Fill in the amount of any prior year refund you applied to your 2016 estimated tax. If we adjusted your applied refund, be sure to use the adjusted amount. If you need to verify your applied payment amount, go to www.oregon.gov/dor and click the link for Revenue Online, or contact us.

34 Estimated tax payments for 2016. Fill in the total estimated tax payments you made before filing your 2016 Oregon return. These payments were due April 18, 2016; June 15, 2016; September 15, 2016; and January 17, 2017. Also include **all** payments you made up to the date you filed your original or amended return. Don't include the amount already reported on line 33. Go to www.oregon.gov/dor and click on Revenue Online, or contact us to verify the amount of payments you made toward the 2016 tax period.

35 Earned income credit. You're allowed an Oregon earned income credit **only** if you qualify for the earned income credit on your federal return. Your Oregon credit is 8 percent of your federal credit. For example, if your federal credit is \$400, your Oregon credit is \$32 ($\400×0.08). **Note to RDPs:** Use your "as if" federal return to see if you qualify for the Oregon credit.

Use the following formula to figure your credit:

1. Enter your federal earned income credit from Form 1040, line 66a; Form 1040A, line 42a; or Form 1040EZ, line 8a. 1. _____
2. Multiply the amount on line 1 by 8 percent (0.08). Enter the result here and on Form OR-40, line 35. 2. _____

36 Total refundable credits from Schedule OR-ASC. Refundable credits are credits that are refunded if you don't have tax owing. The credits are claimed on Schedule OR-ASC. See the instructions for Schedule OR-ASC or Publication OR-17 for a complete list of credits. If you qualify for a refundable credit, you must include Schedule OR-ASC with your return. Enter your total refundable credits from Schedule OR-ASC, section 5, on Form OR-40, line 36. For more information, refer to Schedule OR-ASC instructions or Publication OR-17.

Penalties and interest

40 **Penalty and interest.** Your tax is due by April 18, 2017. Your return is also due by April 18, 2017, unless you receive an extension.

Penalty. Include a penalty payment if you:

- Mail your payment after April 18 (even if you have an extension to file); or
- File your return showing tax to pay after the due date or extension due date.

The late-payment penalty is 5 percent of the unpaid balance of your tax.

If you file more than three months after the due date or the extension due date, a 20 percent late-filing penalty will be added; that is, you will owe a total penalty of 25 percent of any tax not paid.

Interest. If you're paying your tax after April 18, 2017, include interest on any unpaid tax.

An interest period is each full month starting with the day after the due date. For example, April 18 to May 17 is a full month and an interest period. The 2017 interest rate is 5 percent per year (0.4167 percent per month).

Interest is figured daily for periods of less than a month. Here's how to figure daily interest:

$$\text{Tax} \times 0.000137 \times \text{number of days}$$

If the tax isn't paid within 60 days from the date of our bill, the interest rate increases to 9 percent per year.

Note: Don't calculate interest if you file late and expect a refund.

41 **Interest on underpayment of estimated tax.** For 2016, you'll have an underpayment if you paid less than 90 percent of the tax due on **each** estimated tax payment due date or if tax owed is more than \$1,000. **Note:** You may be charged interest on underpayment of estimated tax even if you receive a refund on your return.

Use Form OR-10 to determine if you have an underpayment. Download the form from our website or contact us to order it.

If you have an underpayment, fill in the amount of interest due from Form OR-10, line 34, on Form OR-40, line 41. You must include Form OR-10 with your Oregon return.

If you meet an exception described on Form OR-10, enter the exception number on line 41a and on line 1 of your Form OR-10. If you used Worksheet OR-10-A1, check box 41b, and keep the worksheet for your records.

Amount due

43 **Amount you owe.** You may pay with a check, money order, electronic payment, or credit card. If you file electronically, you may be able to pay electronically at the time of filing. If the amount due is less than \$2, no payment is required.

Special instructions. Do you owe interest on line 42 and have an overpayment on line 38? If the interest you owe is more than your overpayment, you have an amount due. Subtract line 38 from line 42 and enter the result on line 43.

Payment options

Electronic payment from your checking or savings account

You can pay your current year income taxes, 2017 estimated income taxes, any prior year taxes due, and amended return taxes directly from your checking or savings account. There is no fee to use this service.

This option is available only through our website. Go to Revenue Online at www.oregon.gov/dor.

Direct debit may be available with e-filed returns at the time of filing.

Credit card payments

You can pay with your American Express, Discover, MasterCard, or Visa credit card. The service provider **will charge** you a convenience fee. The service provider will tell you what the fee is during the transaction; you will have the option to continue or cancel the transaction before entering your credit card information. If you complete the credit card transaction, you will receive a confirmation number. **Keep this confirmation number as proof of payment—do not send it with your return.**

To pay by credit card, go to Revenue Online at www.oregon.gov/dor.

Don't use Form OR-40-V if using an electronic payment option. Use this voucher only if paying by check or money order.

Check or money order

- Make your check or money order payable to "**Oregon Department of Revenue.**"
- Write your daytime phone number and "2016 Oregon Form OR-40" on your check.
- Use blue or black ballpoint ink. Do not use red or purple ink or gel pens.
- Do not send cash or a postdated check.

- Include your payment and the Form OR-40-V payment voucher on page 29.

Payment plan. If you can't pay in full now, pay what you can. Use the payment voucher, Form OR-40-V, on page 29. Contact us and we will help you set up a payment plan for the amount you don't pay with your return.

To finish your return, go to the signature block section.

Refund

44 Refund. You have three years from the due date of the return to file a claim for your refund. By law, we can't issue a refund if you file your return more than three years after the return's due date (excluding extensions).

If you're due interest of more than \$1 on a refund, the interest will be refunded to you.

Refund applications

If you have a refund on line 44, you may apply part or all of it to an open estimated tax account, a charitable checkoff, a political party checkoff, or an Oregon 529 College Savings Plan. Doing so will reduce your net refund. The combination of these refund applications (Form OR-40, line 49) can't equal more than your total refund on line 44.

Your refund may be applied to outstanding debt prior to being refunded to you or being applied to the elections on lines 45–48.

Instructions for amended returns. Complete the amended worksheet on page 9. If line 5 results in an additional refund, you are able to apply the additional amount to an open estimated tax account, charitable checkoff, political party checkoff, or Oregon 529 College Savings Plan. However, you **can't** reduce the amounts from the refund from your original return that was previously applied.

- If you are not receiving an additional refund **or** if you are receiving an additional refund, and you do not want to apply the refund to the items listed on lines 45–48, skip lines 45–49. Enter the amount from line 44 on line 50.
- If you are receiving an additional refund that you want applied toward an item listed on lines 45–48, follow the instructions below. The combinations of these refund applications (Form OR-40, line 49) can't be more than your refund on line 5 of your amended worksheet.

45 Open estimated tax account. You may apply part or all of your refund to an open estimated

tax account. This will become an estimated tax payment. Generally, unless you're filing a delinquent or amended return, this will apply to the 2017 tax year. See Publication OR-17 for additional information. Fill in line 45 with the amount you want to apply as an estimated tax payment.

46 Charitable checkoff. You can donate part or all of your refund to the charities listed on Schedule OR-DONATE. If you choose to donate to these charities, enter the amount you wish to donate to each charity in that charity's corresponding column. Total your charitable contributions on Schedule OR-DONATE and transfer this amount to Form OR-40.

You can also mail your donations directly to the charity's address listed on our website. Don't mail your donations to us.

47 Political party checkoff. You may contribute \$3 of your refund to an Oregon political party. To make a contribution, enter **one** code from the list below in box 47a. If filing a joint return, your spouse can contribute by entering one political party code in box 47b. Enter only one code per taxpayer.

- Constitution Party of Oregon [code 500].
- Democratic Party of Oregon [code 501].
- Independent Party of Oregon [code 502].
- Libertarian Party of Oregon [code 503].
- Oregon Republican Party [code 504].
- Pacific Green Party of Oregon [code 505].
- Progressive Party [code 506].
- Working Families Party of Oregon [code 507].

Donating to a political party **reduces** your refund. If you **or** your spouse want to donate, enter \$3 on line 47. If you **and** your spouse want to donate, enter \$6 on line 47. **Note:** This contribution does **not** qualify for the political contribution credit.

48 Oregon 529 College Savings Plan. You can deposit all or a portion of your refund into an Oregon 529 College Savings Plan account. To make this choice, there must be an open account and deposits must be a minimum of \$25 per account. For more information, see Schedule OR-529.

50 Net refund. You must reduce your refund by any amounts applied to your open estimated tax account (line 45), donations on lines 46 and 47, and deposits made into Oregon 529 College Savings Plan accounts (line 48). **By law, we cannot issue a refund or make applications if you file your return more than three years after the return's due date (excluding extensions).**

Direct deposit

51 **Direct deposit.** Follow these instructions if you want us to deposit your refund directly into your bank account instead of mailing you a check:

1. **Contact your bank** to make sure your deposit will be accepted and to get your routing and account numbers.
2. **Check the box** if your refund will go to an account outside the United States. **Note:** If you check this box, you will be issued a paper check.
3. **Check the appropriate box, either checking or savings, but not both.**
4. **Enter your nine-digit routing number.** The routing number must begin with 01 through 12, 21 through 32, or 61 through 72.
5. **Enter the account number** into which you want your refund deposited. The account number can be up to 17 characters (both numbers and letters). Do not include hyphens, spaces, or special symbols. Enter the number left to right and leave any unused boxes blank.
6. **Double-check** the account and routing numbers. These numbers can't be changed after the return is filed.

Signature block

Signature(s). Be sure to sign and date your return. If you're filing a joint return, both taxpayers must sign. By signing the return, you acknowledge, under penalty of false swearing, that the information on the return is true, correct, and complete.

Minor child's return. If your child must file a tax return, you may sign the child's name as his or her legal agent. Sign the child's name and then write "By [your signature], parent (or other legal guardian) of minor child."

Preparer signature. Anyone who prepares, advises, or assists in preparing personal income tax returns in exchange for compensation of any kind **must** be licensed and **must** sign the return. Contact the following agencies to check the status of your Oregon tax practitioner:

- State Board of Tax Practitioners in Salem, (503) 378-4034 for licensed tax consultants or preparers, or go to www.oregon.gov/obtp.
- State Board of Accountancy in Salem, (503) 378-4181 for public accountants and certified public accountants, or go to www.oregon.gov/boa.

Preparer license number. Tax consultants and tax preparers: enter your license number. CPAs: enter your

certificate number. All others: leave blank. **Do not** enter your driver's license number.

Before you file

To speed processing, put your Oregon return together as follows (**important—do not attach these documents together or use staples, paperclips, or tape to assemble your return**):

1. Start with pages 1–3 of Form OR-40. Include page 4 only if you are amending your return.
2. If applicable, place these items in the following order behind your Form OR-40:
 - Form(s) W-2 and any Form(s) 1099 showing Oregon tax withheld.
 - Schedule OR-ASC.
 - Schedule OR-ADD-DEP.
 - Schedule OR-DONATE.
 - Schedule OR-529.
3. Copy (front and back) of your federal Form 1040, 1040A, 1040EZ, 1040X, 1040NR, or 1040NR-EZ. If you're filing using an "as if" federal return, include the "as if" return. **Write "as if" in blue or black ink on the top left corner of your "as if" federal return.** Also include copies of the federal returns you and your spouse actually filed.
4. **If applicable,** place these items in the following order behind the federal form:
 - Schedule OR-WFHDC.
 - Form OR-10.
 - Form OR-24.
 - Your RDP's Oregon return, if you're filing separately. Do not staple the returns together.
5. If you're amending your return, include a copy of your federal or other state's original return and corrected return or audit report. If you are amending your Oregon return only, attach the federal or other state's original return without attaching the federal or other state's amended return.
6. Include your check or money order and completed Form OR-40-V payment voucher (page 29). If you're paying by credit card or electronic payment, do **not** use Form OR-40-V.

Be sure all four pages of your return are from the same form. For example, if you file Form OR-40, be sure that "2016 Form OR-40" is printed at the top of each page.

Do not include extension requests or any federal schedules with your Oregon return. Keep these with your records. We receive some federal information from the IRS. We may ask for copies of schedules or additional information later.

Avoid processing delays

Type or clearly print your name, SSN, date of birth, complete mailing address, and daytime phone number on your return.

Include all pages of your Oregon return—pages 1–3 for original returns, and pages 1–4 for amended returns.

Double-check your math calculations and other figures, including your SSN. The most common mistakes are math errors and the amount claimed for the federal tax subtraction. Double-check your figures. People commonly use the wrong line or column on the tax tables.

Verify your bank account information if you're requesting direct deposit.

Sign your return. Both spouses must sign a joint return.

Include readable copies of Form(s) W-2 and 1099 showing Oregon income and tax withheld.

Include a copy of your federal return (front and back only) with your Oregon return. Do **not** include federal schedules.

Include Form OR-40-V, the payment voucher, with your check or money order. If you're paying by credit card or electronic payment, do **not** use Form OR-40-V.

Mail your return in a stamped envelope. Use a business envelope (4 × 9½ inches) or larger and use enough postage. Don't use a smaller envelope—it delays processing.

Tax return mailing addresses

Mail refund returns or no-tax-due returns to:
REFUND
PO Box 14700
Salem OR 97309-0930

Mail tax-to-pay returns to:
Oregon Department of Revenue
PO Box 14555
Salem OR 97309-0940

2016 Tax Tables for Form OR-40

S Use column S if you are:

- Single.
- Married filing separately.

J Use column J if you are:

- Married filing jointly.
- Head of household.
- Widow(er) with dependent child.

If income from Form OR-40, line 21 is:		And you use column:		If income from Form OR-40, line 21 is:		And you use column:		If income from Form OR-40, line 21 is:		And you use column:		If income from Form OR-40, line 21 is:		And you use column:	
At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J
		Your tax is:				Your tax is:				Your tax is:				Your tax is:	
\$ 0				\$ 4,000				\$ 9,000				\$ 14,000			
				4,000 – 4,100	217	203		9,000 – 9,100	579	500		14,000 – 14,100	1,029	850	
				4,100 – 4,200	224	208		9,100 – 9,200	588	507		14,100 – 14,200	1,038	857	
				4,200 – 4,300	231	213		9,200 – 9,300	597	514		14,200 – 14,300	1,047	864	
				4,300 – 4,400	238	218		9,300 – 9,400	606	521		14,300 – 14,400	1,056	871	
				4,400 – 4,500	245	223		9,400 – 9,500	615	528		14,400 – 14,500	1,065	878	
				4,500 – 4,600	252	228		9,500 – 9,600	624	535		14,500 – 14,600	1,074	885	
				4,600 – 4,700	259	233		9,600 – 9,700	633	542		14,600 – 14,700	1,083	892	
				4,700 – 4,800	266	238		9,700 – 9,800	642	549		14,700 – 14,800	1,092	899	
				4,800 – 4,900	273	243		9,800 – 9,900	651	556		14,800 – 14,900	1,101	906	
				4,900 – 5,000	280	248		9,900 – 10,000	660	563		14,900 – 15,000	1,110	913	
0 – 20	20 – 50	0	0												
		2	2												
\$ 50				\$ 5,000				\$ 10,000				\$ 15,000			
50 – 100		4	4	5,000 – 5,100	287	253		10,000 – 10,100	669	570		15,000 – 15,100	1,119	920	
100 – 200		8	8	5,100 – 5,200	294	258		10,100 – 10,200	678	577		15,100 – 15,200	1,128	927	
200 – 300		13	13	5,200 – 5,300	301	263		10,200 – 10,300	687	584		15,200 – 15,300	1,137	934	
300 – 400		18	18	5,300 – 5,400	308	268		10,300 – 10,400	696	591		15,300 – 15,400	1,146	941	
400 – 500		23	23	5,400 – 5,500	315	273		10,400 – 10,500	705	598		15,400 – 15,500	1,155	948	
500 – 600		28	28	5,500 – 5,600	322	278		10,500 – 10,600	714	605		15,500 – 15,600	1,164	955	
600 – 700		33	33	5,600 – 5,700	329	283		10,600 – 10,700	723	612		15,600 – 15,700	1,173	962	
700 – 800		38	38	5,700 – 5,800	336	288		10,700 – 10,800	732	619		15,700 – 15,800	1,182	969	
800 – 900		43	43	5,800 – 5,900	343	293		10,800 – 10,900	741	626		15,800 – 15,900	1,191	976	
900 – 1,000		48	48	5,900 – 6,000	350	298		10,900 – 11,000	750	633		15,900 – 16,000	1,200	983	
\$ 1,000				\$ 6,000				\$ 11,000				\$ 16,000			
1,000 – 1,100		53	53	6,000 – 6,100	357	303		11,000 – 11,100	759	640		16,000 – 16,100	1,209	990	
1,100 – 1,200		58	58	6,100 – 6,200	364	308		11,100 – 11,200	768	647		16,100 – 16,200	1,218	997	
1,200 – 1,300		63	63	6,200 – 6,300	371	313		11,200 – 11,300	777	654		16,200 – 16,300	1,227	1,004	
1,300 – 1,400		68	68	6,300 – 6,400	378	318		11,300 – 11,400	786	661		16,300 – 16,400	1,236	1,011	
1,400 – 1,500		73	73	6,400 – 6,500	385	323		11,400 – 11,500	795	668		16,400 – 16,500	1,245	1,018	
1,500 – 1,600		78	78	6,500 – 6,600	392	328		11,500 – 11,600	804	675		16,500 – 16,600	1,254	1,025	
1,600 – 1,700		83	83	6,600 – 6,700	399	333		11,600 – 11,700	813	682		16,600 – 16,700	1,263	1,032	
1,700 – 1,800		88	88	6,700 – 6,800	406	339		11,700 – 11,800	822	689		16,700 – 16,800	1,272	1,039	
1,800 – 1,900		93	93	6,800 – 6,900	413	346		11,800 – 11,900	831	696		16,800 – 16,900	1,281	1,046	
1,900 – 2,000		98	98	6,900 – 7,000	420	353		11,900 – 12,000	840	703		16,900 – 17,000	1,290	1,054	
\$ 2,000				\$ 7,000				\$ 12,000				\$ 17,000			
2,000 – 2,100		103	103	7,000 – 7,100	427	360		12,000 – 12,100	849	710		17,000 – 17,100	1,299	1,063	
2,100 – 2,200		108	108	7,100 – 7,200	434	367		12,100 – 12,200	858	717		17,100 – 17,200	1,308	1,072	
2,200 – 2,300		113	113	7,200 – 7,300	441	374		12,200 – 12,300	867	724		17,200 – 17,300	1,317	1,081	
2,300 – 2,400		118	118	7,300 – 7,400	448	381		12,300 – 12,400	876	731		17,300 – 17,400	1,326	1,090	
2,400 – 2,500		123	123	7,400 – 7,500	455	388		12,400 – 12,500	885	738		17,400 – 17,500	1,335	1,099	
2,500 – 2,600		128	128	7,500 – 7,600	462	395		12,500 – 12,600	894	745		17,500 – 17,600	1,344	1,108	
2,600 – 2,700		133	133	7,600 – 7,700	469	402		12,600 – 12,700	903	752		17,600 – 17,700	1,353	1,117	
2,700 – 2,800		138	138	7,700 – 7,800	476	409		12,700 – 12,800	912	759		17,700 – 17,800	1,362	1,126	
2,800 – 2,900		143	143	7,800 – 7,900	483	416		12,800 – 12,900	921	766		17,800 – 17,900	1,371	1,135	
2,900 – 3,000		148	148	7,900 – 8,000	490	423		12,900 – 13,000	930	773		17,900 – 18,000	1,380	1,144	
\$ 3,000				\$ 8,000				\$ 13,000				\$ 18,000			
3,000 – 3,100		153	153	8,000 – 8,100	497	430		13,000 – 13,100	939	780		18,000 – 18,100	1,389	1,153	
3,100 – 3,200		158	158	8,100 – 8,200	504	437		13,100 – 13,200	948	787		18,100 – 18,200	1,398	1,162	
3,200 – 3,300		163	163	8,200 – 8,300	511	444		13,200 – 13,300	957	794		18,200 – 18,300	1,407	1,171	
3,300 – 3,400		168	168	8,300 – 8,400	518	451		13,300 – 13,400	966	801		18,300 – 18,400	1,416	1,180	
3,400 – 3,500		175	173	8,400 – 8,500	525	458		13,400 – 13,500	975	808		18,400 – 18,500	1,425	1,189	
3,500 – 3,600		182	178	8,500 – 8,600	534	465		13,500 – 13,600	984	815		18,500 – 18,600	1,434	1,198	
3,600 – 3,700		189	183	8,600 – 8,700	543	472		13,600 – 13,700	993	822		18,600 – 18,700	1,443	1,207	
3,700 – 3,800		196	188	8,700 – 8,800	552	479		13,700 – 13,800	1,002	829		18,700 – 18,800	1,452	1,216	
3,800 – 3,900		203	193	8,800 – 8,900	561	486		13,800 – 13,900	1,011	836		18,800 – 18,900	1,461	1,225	
3,900 – 4,000		210	198	8,900 – 9,000	570	493		13,900 – 14,000	1,020	843		18,900 – 19,000	1,470	1,234	

2016 Tax Tables for Form OR-40

S Use column S if you are:

- Single.
- Married filing separately.

J Use column J if you are:

- Married filing jointly.
- Head of household.
- Widow(er) with dependent child.

If income from Form OR-40, line 21 is:		And you use column:		If income from Form OR-40, line 21 is:		And you use column:		If income from Form OR-40, line 21 is:		And you use column:		If income from Form OR-40, line 21 is:		And you use column:	
At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J
		Your tax is:				Your tax is:				Your tax is:				Your tax is:	
\$ 19,000				\$ 24,000				\$ 29,000				\$ 34,000			
19,000 – 19,100	1,479	1,243		24,000 – 24,100	1,929	1,693		29,000 – 29,100	2,379	2,143		34,000 – 34,100	2,829	2,593	
19,100 – 19,200	1,488	1,252		24,100 – 24,200	1,938	1,702		29,100 – 29,200	2,388	2,152		34,100 – 34,200	2,838	2,602	
19,200 – 19,300	1,497	1,261		24,200 – 24,300	1,947	1,711		29,200 – 29,300	2,397	2,161		34,200 – 34,300	2,847	2,611	
19,300 – 19,400	1,506	1,270		24,300 – 24,400	1,956	1,720		29,300 – 29,400	2,406	2,170		34,300 – 34,400	2,856	2,620	
19,400 – 19,500	1,515	1,279		24,400 – 24,500	1,965	1,729		29,400 – 29,500	2,415	2,179		34,400 – 34,500	2,865	2,629	
19,500 – 19,600	1,524	1,288		24,500 – 24,600	1,974	1,738		29,500 – 29,600	2,424	2,188		34,500 – 34,600	2,874	2,638	
19,600 – 19,700	1,533	1,297		24,600 – 24,700	1,983	1,747		29,600 – 29,700	2,433	2,197		34,600 – 34,700	2,883	2,647	
19,700 – 19,800	1,542	1,306		24,700 – 24,800	1,992	1,756		29,700 – 29,800	2,442	2,206		34,700 – 34,800	2,892	2,656	
19,800 – 19,900	1,551	1,315		24,800 – 24,900	2,001	1,765		29,800 – 29,900	2,451	2,215		34,800 – 34,900	2,901	2,665	
19,900 – 20,000	1,560	1,324		24,900 – 25,000	2,010	1,774		29,900 – 30,000	2,460	2,224		34,900 – 35,000	2,910	2,674	
\$ 20,000				\$ 25,000				\$ 30,000				\$ 35,000			
20,000 – 20,100	1,569	1,333		25,000 – 25,100	2,019	1,783		30,000 – 30,100	2,469	2,233		35,000 – 35,100	2,919	2,683	
20,100 – 20,200	1,578	1,342		25,100 – 25,200	2,028	1,792		30,100 – 30,200	2,478	2,242		35,100 – 35,200	2,928	2,692	
20,200 – 20,300	1,587	1,351		25,200 – 25,300	2,037	1,801		30,200 – 30,300	2,487	2,251		35,200 – 35,300	2,937	2,701	
20,300 – 20,400	1,596	1,360		25,300 – 25,400	2,046	1,810		30,300 – 30,400	2,496	2,260		35,300 – 35,400	2,946	2,710	
20,400 – 20,500	1,605	1,369		25,400 – 25,500	2,055	1,819		30,400 – 30,500	2,505	2,269		35,400 – 35,500	2,955	2,719	
20,500 – 20,600	1,614	1,378		25,500 – 25,600	2,064	1,828		30,500 – 30,600	2,514	2,278		35,500 – 35,600	2,964	2,728	
20,600 – 20,700	1,623	1,387		25,600 – 25,700	2,073	1,837		30,600 – 30,700	2,523	2,287		35,600 – 35,700	2,973	2,737	
20,700 – 20,800	1,632	1,396		25,700 – 25,800	2,082	1,846		30,700 – 30,800	2,532	2,296		35,700 – 35,800	2,982	2,746	
20,800 – 20,900	1,641	1,405		25,800 – 25,900	2,091	1,855		30,800 – 30,900	2,541	2,305		35,800 – 35,900	2,991	2,755	
20,900 – 21,000	1,650	1,414		25,900 – 26,000	2,100	1,864		30,900 – 31,000	2,550	2,314		35,900 – 36,000	3,000	2,764	
\$ 21,000				\$ 26,000				\$ 31,000				\$ 36,000			
21,000 – 21,100	1,659	1,423		26,000 – 26,100	2,109	1,873		31,000 – 31,100	2,559	2,323		36,000 – 36,100	3,009	2,773	
21,100 – 21,200	1,668	1,432		26,100 – 26,200	2,118	1,882		31,100 – 31,200	2,568	2,332		36,100 – 36,200	3,018	2,782	
21,200 – 21,300	1,677	1,441		26,200 – 26,300	2,127	1,891		31,200 – 31,300	2,577	2,341		36,200 – 36,300	3,027	2,791	
21,300 – 21,400	1,686	1,450		26,300 – 26,400	2,136	1,900		31,300 – 31,400	2,586	2,350		36,300 – 36,400	3,036	2,800	
21,400 – 21,500	1,695	1,459		26,400 – 26,500	2,145	1,909		31,400 – 31,500	2,595	2,359		36,400 – 36,500	3,045	2,809	
21,500 – 21,600	1,704	1,468		26,500 – 26,600	2,154	1,918		31,500 – 31,600	2,604	2,368		36,500 – 36,600	3,054	2,818	
21,600 – 21,700	1,713	1,477		26,600 – 26,700	2,163	1,927		31,600 – 31,700	2,613	2,377		36,600 – 36,700	3,063	2,827	
21,700 – 21,800	1,722	1,486		26,700 – 26,800	2,172	1,936		31,700 – 31,800	2,622	2,386		36,700 – 36,800	3,072	2,836	
21,800 – 21,900	1,731	1,495		26,800 – 26,900	2,181	1,945		31,800 – 31,900	2,631	2,395		36,800 – 36,900	3,081	2,845	
21,900 – 22,000	1,740	1,504		26,900 – 27,000	2,190	1,954		31,900 – 32,000	2,640	2,404		36,900 – 37,000	3,090	2,854	
\$ 22,000				\$ 27,000				\$ 32,000				\$ 37,000			
22,000 – 22,100	1,749	1,513		27,000 – 27,100	2,199	1,963		32,000 – 32,100	2,649	2,413		37,000 – 37,100	3,099	2,863	
22,100 – 22,200	1,758	1,522		27,100 – 27,200	2,208	1,972		32,100 – 32,200	2,658	2,422		37,100 – 37,200	3,108	2,872	
22,200 – 22,300	1,767	1,531		27,200 – 27,300	2,217	1,981		32,200 – 32,300	2,667	2,431		37,200 – 37,300	3,117	2,881	
22,300 – 22,400	1,776	1,540		27,300 – 27,400	2,226	1,990		32,300 – 32,400	2,676	2,440		37,300 – 37,400	3,126	2,890	
22,400 – 22,500	1,785	1,549		27,400 – 27,500	2,235	1,999		32,400 – 32,500	2,685	2,449		37,400 – 37,500	3,135	2,899	
22,500 – 22,600	1,794	1,558		27,500 – 27,600	2,244	2,008		32,500 – 32,600	2,694	2,458		37,500 – 37,600	3,144	2,908	
22,600 – 22,700	1,803	1,567		27,600 – 27,700	2,253	2,017		32,600 – 32,700	2,703	2,467		37,600 – 37,700	3,153	2,917	
22,700 – 22,800	1,812	1,576		27,700 – 27,800	2,262	2,026		32,700 – 32,800	2,712	2,476		37,700 – 37,800	3,162	2,926	
22,800 – 22,900	1,821	1,585		27,800 – 27,900	2,271	2,035		32,800 – 32,900	2,721	2,485		37,800 – 37,900	3,171	2,935	
22,900 – 23,000	1,830	1,594		27,900 – 28,000	2,280	2,044		32,900 – 33,000	2,730	2,494		37,900 – 38,000	3,180	2,944	
\$ 23,000				\$ 28,000				\$ 33,000				\$ 38,000			
23,000 – 23,100	1,839	1,603		28,000 – 28,100	2,289	2,053		33,000 – 33,100	2,739	2,503		38,000 – 38,100	3,189	2,953	
23,100 – 23,200	1,848	1,612		28,100 – 28,200	2,298	2,062		33,100 – 33,200	2,748	2,512		38,100 – 38,200	3,198	2,962	
23,200 – 23,300	1,857	1,621		28,200 – 28,300	2,307	2,071		33,200 – 33,300	2,757	2,521		38,200 – 38,300	3,207	2,971	
23,300 – 23,400	1,866	1,630		28,300 – 28,400	2,316	2,080		33,300 – 33,400	2,766	2,530		38,300 – 38,400	3,216	2,980	
23,400 – 23,500	1,875	1,639		28,400 – 28,500	2,325	2,089		33,400 – 33,500	2,775	2,539		38,400 – 38,500	3,225	2,989	
23,500 – 23,600	1,884	1,648		28,500 – 28,600	2,334	2,098		33,500 – 33,600	2,784	2,548		38,500 – 38,600	3,234	2,998	
23,600 – 23,700	1,893	1,657		28,600 – 28,700	2,343	2,107		33,600 – 33,700	2,793	2,557		38,600 – 38,700	3,243	3,007	
23,700 – 23,800	1,902	1,666		28,700 – 28,800	2,352	2,116		33,700 – 33,800	2,802	2,566		38,700 – 38,800	3,252	3,016	
23,800 – 23,900	1,911	1,675		28,800 – 28,900	2,361	2,125		33,800 – 33,900	2,811	2,575		38,800 – 38,900	3,261	3,025	
23,900 – 24,000	1,920	1,684		28,900 – 29,000	2,370	2,134		33,900 – 34,000	2,820	2,584		38,900 – 39,000	3,270	3,034	

2016 Tax Tables for Form OR-40

S Use column S if you are:

- Single.
- Married filing separately.

J Use column J if you are:

- Married filing jointly.
- Head of household.
- Widow(er) with dependent child.

If income from Form OR-40, line 21 is:		And you use column:		If income from Form OR-40, line 21 is:		And you use column:		If income from Form OR-40, line 21 is:		And you use column:		If income from Form OR-40, line 21 is:		And you use column:									
At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J	At least:	But less than:	S	J								
		Your tax is:				Your tax is:				Your tax is:				Your tax is:									
\$ 39,000				\$ 42,000				\$ 45,000				\$ 48,000											
39,000 – 39,100	3,279	3,043	42,000 – 42,100	3,549	3,313	45,000 – 45,100	3,819	3,583	48,000 – 48,100	4,089	3,853	39,100 – 39,200	3,288	3,052	42,100 – 42,200	3,558	3,322	45,100 – 45,200	3,828	3,592	48,100 – 48,200	4,098	3,862
39,200 – 39,300	3,297	3,061	42,200 – 42,300	3,567	3,331	45,200 – 45,300	3,837	3,601	48,200 – 48,300	4,107	3,871	39,300 – 39,400	3,306	3,070	42,300 – 42,400	3,576	3,340	45,300 – 45,400	3,846	3,610	48,300 – 48,400	4,116	3,880
39,400 – 39,500	3,315	3,079	42,400 – 42,500	3,585	3,349	45,400 – 45,500	3,855	3,619	48,400 – 48,500	4,125	3,889	39,500 – 39,600	3,324	3,088	42,500 – 42,600	3,594	3,358	45,500 – 45,600	3,864	3,628	48,500 – 48,600	4,134	3,898
39,600 – 39,700	3,333	3,097	42,600 – 42,700	3,603	3,367	45,600 – 45,700	3,873	3,637	48,600 – 48,700	4,143	3,907	39,700 – 39,800	3,342	3,106	42,700 – 42,800	3,612	3,376	45,700 – 45,800	3,882	3,646	48,700 – 48,800	4,152	3,916
39,800 – 39,900	3,351	3,115	42,800 – 42,900	3,621	3,385	45,800 – 45,900	3,891	3,655	48,800 – 48,900	4,161	3,925	39,900 – 40,000	3,360	3,124	42,900 – 43,000	3,630	3,394	45,900 – 46,000	3,900	3,664	48,900 – 49,000	4,170	3,934
\$ 40,000				\$ 43,000				\$ 46,000				\$ 49,000											
40,000 – 40,100	3,369	3,133	43,000 – 43,100	3,639	3,403	46,000 – 46,100	3,909	3,673	49,000 – 49,100	4,179	3,943	40,100 – 40,200	3,378	3,142	43,100 – 43,200	3,648	3,412	46,100 – 46,200	3,918	3,682	49,100 – 49,200	4,188	3,952
40,200 – 40,300	3,387	3,151	43,200 – 43,300	3,657	3,421	46,200 – 46,300	3,927	3,691	49,200 – 49,300	4,197	3,961	40,300 – 40,400	3,396	3,160	43,300 – 43,400	3,666	3,430	46,300 – 46,400	3,936	3,700	49,300 – 49,400	4,206	3,970
40,400 – 40,500	3,405	3,169	43,400 – 43,500	3,675	3,439	46,400 – 46,500	3,945	3,709	49,400 – 49,500	4,215	3,979	40,500 – 40,600	3,414	3,178	43,500 – 43,600	3,684	3,448	46,500 – 46,600	3,954	3,718	49,500 – 49,600	4,224	3,988
40,600 – 40,700	3,423	3,187	43,600 – 43,700	3,693	3,457	46,600 – 46,700	3,963	3,727	49,600 – 49,700	4,233	3,997	40,700 – 40,800	3,432	3,196	43,700 – 43,800	3,702	3,466	46,700 – 46,800	3,972	3,736	49,700 – 49,800	4,242	4,006
40,800 – 40,900	3,441	3,205	43,800 – 43,900	3,711	3,475	46,800 – 46,900	3,981	3,745	49,800 – 49,900	4,251	4,015	40,900 – 41,000	3,450	3,214	43,900 – 44,000	3,720	3,484	46,900 – 47,000	3,990	3,754	49,900 – 50,000	4,260	4,024
\$ 41,000				\$ 44,000				\$ 47,000															
41,000 – 41,100	3,459	3,223	44,000 – 44,100	3,729	3,493	47,000 – 47,100	3,999	3,763	41,100 – 41,200	3,468	3,232	44,100 – 44,200	3,738	3,502	47,100 – 47,200	4,008	3,772						
41,200 – 41,300	3,477	3,241	44,200 – 44,300	3,747	3,511	47,200 – 47,300	4,017	3,781	41,300 – 41,400	3,486	3,250	44,300 – 44,400	3,756	3,520	47,300 – 47,400	4,026	3,790						
41,400 – 41,500	3,495	3,259	44,400 – 44,500	3,765	3,529	47,400 – 47,500	4,035	3,799	41,500 – 41,600	3,504	3,268	44,500 – 44,600	3,774	3,538	47,500 – 47,600	4,044	3,808						
41,600 – 41,700	3,513	3,277	44,600 – 44,700	3,783	3,547	47,600 – 47,700	4,053	3,817	41,700 – 41,800	3,522	3,286	44,700 – 44,800	3,792	3,556	47,700 – 47,800	4,062	3,826						
41,800 – 41,900	3,531	3,295	44,800 – 44,900	3,801	3,565	47,800 – 47,900	4,071	3,835	41,900 – 42,000	3,540	3,304	44,900 – 45,000	3,810	3,574	47,900 – 48,000	4,080	3,844						

2016 Tax rate charts

Chart S: For persons filing single or married/RDP filing separately—

If your taxable income is \$50,000 or more but not over \$125,000 your tax is \$4,264 plus 9% of excess over \$50,000
 If your taxable income is over \$125,000 your tax is \$11,014 plus 9.9% of excess over \$125,000

Chart J: For persons filing jointly, head of household, or qualifying widow(er) with dependent child—

If your taxable income is \$50,000 or more but not over \$250,000 your tax is \$4,028 plus 9% of excess over \$50,000
 If your taxable income is over \$250,000 your tax is \$22,028 plus 9.9% of excess over \$250,000

2016 Form OR-40



Office use only	

Oregon Individual Income Tax Return for Full-year Residents

Submit original form—do not submit photocopy

Fiscal year ending: / /

Space for 2-D barcode—do not write in box below

- Amended return. If amending for an NOL, tax year the NOL was generated:
- Calculated using "as if" federal return.
- Short year tax election.
- Extension filed.
- Form OR-24.

First name and initial	Last name	<input type="checkbox"/> Deceased	Social Security no. (SSN) - -	<input type="checkbox"/> Applied for SSN	Date of birth (mm/dd/yyyy) / /
Spouse's first name and initial	Spouse's last name	<input type="checkbox"/> Deceased	Spouse's SSN - -	<input type="checkbox"/> Applied for SSN	Spouse's date of birth / /
Current mailing address		City	State	ZIP code	
Country	Phone () -				

- Filing status** (check only **one** box)
- 1 Single.
 - 2 Married filing jointly.
 - 3 Married filing separately (enter spouse's information **above**).
 - 4 Head of household (with qualifying person).
 - 5 Qualifying widow(er) with dependent child.

- Exemptions**
- 6a Credits for yourself: Regular; Severely disabled 6a Total
- Check box if someone else can claim you as a dependent.
- 6b Credits for spouse: Regular; Severely disabled 6b
- Check box if someone else can claim your spouse as a dependent.

Dependents. List your dependents in order from youngest to oldest. If more than four, check this box and include Schedule OR-ADD-DEP with your return.

First name	Last name	Code*	Dependent's SSN	Dependent's date of birth (mm/dd/yyyy)	Check if child with qualifying disability
			- -	/ /	<input type="checkbox"/>
			- -	/ /	<input type="checkbox"/>
			- -	/ /	<input type="checkbox"/>
			- -	/ /	<input type="checkbox"/>

*Dependent relationship code—Please see instructions to determine the appropriate code.

6c Total number of dependents 6c

6d Total number of dependent children with a qualifying disability (see instructions) 6d

6e Total exemptions. Add 6a through 6d Total 6e

2016 Form OR-40



Name SSN

Taxable income

Table with 3 columns: Line number, Description, Amount. Rows 7-9.

Subtractions

Table with 3 columns: Line number, Description, Amount. Rows 10-15.

Deductions

Table with 3 columns: Line number, Description, Amount. Rows 16-19.

19a You were: [] 65 or older; [] Blind. Your spouse was: [] 65 or older; [] Blind.

Table with 3 columns: Line number, Description, Amount. Rows 20-21.

Oregon tax

Table with 3 columns: Line number, Description, Amount. Row 22.

22a [] Form OR-FIA-40; 22b [] Worksheet OR-FCG; 22c [] Schedule OR-PTE.

Table with 3 columns: Line number, Description, Amount. Rows 23-24.

Standard and carryforward credits

Table with 3 columns: Line number, Description, Amount. Rows 25-31.

Payments and refundable credits

Table with 3 columns: Line number, Description, Amount. Rows 32-37.

2016 Form OR-40



Name	SSN
	- -

Tax to pay or refund

38	Overpayment of tax. If line 31 is less than line 37, you overpaid. Line 37 minus line 31	38	.00
39	Net tax. If line 31 is more than line 37, you have tax to pay. Line 31 minus line 37	39	.00
40	Penalty and interest for filing or paying late. See instructions	40	.00
41	Interest on underpayment of estimated tax. Include Form OR-10	41	.00

Exception number from Form OR-10, line 1: 41a Check box if you annualized: 41b

42	Total penalty and interest due. Add lines 40 and 41	42	.00
43	Net tax including penalty and interest. Line 39 plus line 42..... This is the amount you owe	43	.00
44	Overpayment less penalty and interest. Line 38 minus line 42..... This is your refund	44	.00
45	Estimated tax. Fill in the part of line 44 you want applied to your estimated tax account.	45	.00
46	Charitable checkoff donations from Schedule OR-DONATE, line 30.....	46	.00
47	Political party \$3 checkoff. Party code: 47a <input type="checkbox"/> You. 47b <input type="checkbox"/> Spouse	47	.00
48	Total Oregon 529 College Savings Plan deposits from Schedule OR-529. See instructions	48	.00
49	Total. Add lines 45 through 48; total can't be more than your refund on line 44.....	49	.00
50	Line 44 minus line 49. This is your net refund..... Net refund	50	.00

Direct deposit

51 For direct deposit of your refund, see instructions. Check the box if this refund will go to an account outside the United States:

Type of account: Checking; or Savings.

Preparer license number, if professionally prepared

Routing number:

Account number:

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

Your signature	Date		
X	/ /		
Spouse's signature (if filing jointly, both must sign)	Date		
X	/ /		
Signature of preparer other than taxpayer	Preparer phone		
X	() -		
Preparer address	City	State	ZIP code

Important: Include a copy of your federal Form 1040, 1040A, 1040EZ, 1040X, 1040NR, or 1040NR-EZ. Without this information, we may adjust your return.

Make your payment (if you have an amount due on line 43)

- **Online payments:** You may make payments online at www.oregon.gov/dor.
- **Mailing your payment:** Make your check or money order payable to the **Oregon Department of Revenue**. Write your daytime phone number, SSN or ITIN, and "2016 Oregon Form OR-40" on your check or money order. Include your payment, along with the Form OR-40-V payment voucher, with this return.

Send in your return

- **Non-2-D barcode.** If the 2-D barcode area on the front of this return is blank:
 - Mail **tax-due** returns to: Oregon Department of Revenue, PO Box 14555, Salem OR 97309-0940.
 - Mail **refund and no-tax-due** returns to: Oregon Department of Revenue, PO Box 14700, Salem OR 97309-0930.
- **2-D barcode.** If the 2-D barcode area on the front of this return is filled in:
 - Mail **tax-due** returns to: Oregon Department of Revenue, PO Box 14720, Salem OR 97309-0463.
 - Mail **refund and no-tax-due** returns to: Oregon Department of Revenue, PO Box 14710, Salem OR 97309-0460.

2016 Schedule OR-ASC



Office use only

Oregon Adjustments for Form OR-40 Filers

Submit original form—do not submit photocopy.

First name and initial	Last name	Social Security number (SSN)
Spouse's first name and initial	Spouse's last name	Spouse's SSN

Use Schedule OR-ASC to claim any of the following that aren't included on Form OR-40:

- Additions.
- Subtractions.
- Standard credits.
- Carryforward credits.
- Refundable credits.

Identify the code you're claiming and enter the information requested in the corresponding section.

For more information, refer to the instructions beginning on page 2.

Section 1: Additions (codes 102–163)

Code		Amount	
1a	1b		.00
1c	1d		.00
1e	1f		.00
1g	1h		.00
1i	1j		.00
		.00	

Enter total on Form OR-40, line 8

Section 2: Subtractions (codes 300–360)

Code		Amount	
2a	2b		.00
2c	2d		.00
2e	2f		.00
2g	2h		.00
2i	2j		.00
		.00	

Enter total on Form OR-40, line 13

Section 3: Standard credits (codes 802–815)

Code		Amount		State abbreviation (if claiming code 802)	
3a	3b		.00	3c	
3d	3e		.00	3f	
3g	3h		.00	3i	
3j	3k		.00	3l	
3m	3n		.00	3o	
		.00			

Enter total on Form OR-40, line 27

Section 4: Carryforward credits (codes 835–865)

Code		Amount from prior year		Amount awarded this year		Total claimed this year	
4a	4b		.00	4c	.00	4d	.00
4e	4f		.00	4g	.00	4h	.00
4i	4j		.00	4k	.00	4l	.00
4m	4n		.00	4o	.00	4p	.00
4q	4r		.00	4s	.00	4t	.00
		.00		.00		.00	

Enter total on Form OR-40, line 30

Section 5: Refundable credits (codes 890–895)

Code		Amount	
5a	5b		.00
5c	5d		.00
5e	5f		.00
		.00	

Enter total on Form OR-40, line 36

— You must include this schedule with your Oregon income tax return —

New information

Forms and schedules. We have changed many of our forms and schedules to provide a more consistent format and to include a shorthand name so they're easier to find. Please read each form and publication carefully as other items may have changed. For more information, visit us at www.oregon.gov/dor.

Subtractions

- **ABLE (Achieving a Better Life Experience) accounts.** Oregon now has a subtraction for contributions made to an ABLE account for the benefit of a person with a disability. For more information about this subtraction, see page 5.
- **Marijuana business expenses.** There is a new subtraction for certain business expenses incurred by licensed sellers, distributors, and growers of marijuana in Oregon. See Publication OR-17 for more information.
- **Special Oregon medical subtraction.** For tax year 2016, you or your spouse must be age 64 or older on December 31, 2016 to qualify for the subtraction.

Credits

- **Expired credits.** The following credits expired as of January 1, 2016 and can't be claimed on the 2016 tax return: working family child care (WFC) credit; credit for the elderly or disabled; the Individual Development Account withdrawal credit; the credit for employer dependent care assistance (carryforward still allowed); loss of use of limbs; and the credit for low-income caregivers. The wolf depredation credit is no longer available as the wolf was taken off of the Endangered Species List in 2016.
- **Working family household and dependent care (WFHDC) credit.** This refundable credit replaces the child and dependent care credit and the working family credit. For more information about the WFHDC credit, see Schedule OR-WFHDC.
- **Residential energy credit.** The credit for installing residential alternative fuel devices has increased to 50 percent of the cost or \$750, whichever is smaller. See Publication OR-17.
- **Rural health practitioners credit.** The rural medical credit qualifications have changed. See Publication OR-17.
- **Biomass production/collection credit.** The amount allowed for animal manure decreased per wet ton. Contact the Oregon Department of Energy for more information.
- **University Venture Development Fund (UVDF).** Beginning with tax year 2016, the credit is 60 percent of the contribution, limited to \$600,000. The credit is claimed in one year, with a three year carryforward.

- **Individual Development Account contribution credit.** This credit is limited to \$500,000 per year.

Form instructions

If you have more items than will fit on a single schedule, provide the codes and amounts on additional schedules and add the total to your tax return. Include all the schedules with your Form OR-40.

If you are claiming multiple items (additions, subtractions, or credits) with the same code, report the items together. Enter the code only once and add the claimed amounts together.

Round all cents to the nearest dollar. For example, \$99.49 becomes \$99.00, and \$99.50 becomes \$100.00.

Section 1: Additions (codes 102–163)

Additions are items the federal government doesn't tax but Oregon does. For detailed information regarding additions, refer to Publication OR-17, at www.oregon.gov/dor/forms.

Did you limit itemized deductions on your federal return because your federal adjusted gross income exceeded the threshold amount? If so, you may need to complete a worksheet to determine the correct addition amount for itemized deduction add backs for Oregon credits. The itemized deduction limit worksheet is available in Publication OR-17.

Step 1: Complete the table in Section 1 with the code and amount reported for each addition. Each code should only be listed once.

Step 2: Fill in the total of all additions. Enter this amount on Form OR-40, line 8.

Section 2: Subtractions (codes 300–360)

Subtractions are items the federal government taxes but Oregon doesn't. See below for information regarding commonly claimed subtractions. For detailed information regarding these and other subtractions, refer to Publication OR-17.

Step 1: Complete the table in Section 2 with the code and amount reported for each subtraction that isn't listed on the return. Each code should only be listed once.

Step 2: Fill in the total of all subtractions. Enter this amount on Form OR-40, line 13.

Federal pension income [code 307]. You may be able to subtract some or all of your taxable federal pension included in 2016 federal income. This includes benefits paid to the retiree or the beneficiary. It does not include disability payments if you have not reached the minimum retirement age. The subtraction amount is based on the number of months

of federal service or points earned before and after October 1, 1991:

- **If all your months of federal service or points were before October 1, 1991**, subtract 100 percent of the taxable amount of federal pension income you reported on your federal return.
- **If you have no months of service or points before October 1, 1991**, you cannot subtract any federal pension.
- **If your service or points occur both before and after October 1, 1991**, subtract a percentage of the taxable federal pension income you reported on your federal return. To determine your percentage, divide the months of service or points earned before October 1, 1991, by the total months of service or points earned before October 1, 1991, by the total number of months of service or points earned. Round to three places (example: 0.4576 = 45.8 percent). Once you determine the percentage, it will remain the same year to year.

For more than one pension, figure the percentage and subtraction amount separately for each pension. Add the separate amounts together to be reported on one line of Schedule OR-ASC.

Federal pension subtraction formula:

$$\frac{\text{Months of service or points before 10/1/91}}{\text{Total months of service or points}} \times \text{Federal pension amount included in federal income} = \text{Oregon subtraction}$$

Federal education credits (tuition and fees deduction) [code 308]. Did you claim the American Opportunity or Lifetime Learning credit on your federal return? If so, you were not allowed a federal tuition and fees deduction because you claimed the federal credit. Because Oregon does not have credits similar to the American Opportunity or Lifetime Learning credits, you can subtract the federal tuition and fees deduction on your Oregon return up to the amount you would have been allowed on your federal return. You can claim the lesser of the federal limit (\$4,000 or \$2,000, depending on your income) or your actual expenses. You can't claim the deduction if:

- You file married filing separately;
- You can be claimed as a dependent by another person; or
- Your federal modified AGI is more than \$80,000 (\$160,000 if filing married filing jointly).

Oregon 529 College Savings Plan deposits [code 324]. You can subtract deposits made to an Oregon 529 College Savings Plan. The combined total claimed under the ABLE account deposits subtraction and the Oregon 529 College Savings Plan deposit subtraction cannot exceed \$4,620 for joint returns (\$2,310 for all other returns). If you contribute more than your limit, you can carry forward the remaining contribution not subtracted over the next four years. Rollovers from other 529 plans into an Oregon 529 plan are considered new contributions and qualify for the subtraction as long as they were not previously included in the subtraction. Keep a copy of your account statement

with your tax records. For more information, go to www.oregoncollegesavings.com or call 1 (866) 772-8464.

Special Oregon medical subtraction [code 351]. If you or your spouse were age 64 or older on December 31, 2016 and have qualifying medical and/or dental expenses, you may qualify for the special Oregon medical subtraction. See the 2016 IRS Publication 502 for types of qualifying medical and dental expenses. You cannot subtract medical and dental expenses:

- For anyone under age 64;
- For dependents, regardless of their age; or
- That have already been deducted on your return.

You may not claim a subtraction if your federal adjusted gross income exceeds \$200,000 (\$100,000 for those who file single or married filing separately). Use the worksheet on page 4 to determine the amount of your subtraction.

Shared expenses. Did you have medical expenses or dental expenses for more than one person? If so, you must determine which expenses belong to each qualifying taxpayer. Start by totaling all expenses for each qualifying taxpayer. If you have expenses that are for more than one person, such as insurance premiums, split the expense by the most reasonable method. For example, two qualifying taxpayers filing jointly who paid \$4,000 in insurance premiums during the year would split the expenses in half, or \$2,000 each. For more information and examples on how to split shared expenses, refer to Publication OR-17.

Special Oregon medical subtraction worksheet instructions

For worksheet lines 1 through 7, complete column A for yourself first and then complete column B for your spouse using the following instructions.

Line 1: Medical and dental expenses for each taxpayer—If you were age 64 or older on December 31, 2016, enter your total qualifying medical and dental expenses. See “Shared expenses” above for information about splitting expenses, such as insurance premiums. If your medical expenses were not included in your itemized deductions (federal Schedule A, line 1) or you didn't itemize your deductions, skip lines 2–4, enter the amount from line 1 on line 5, and go to line 6. If you don't have qualifying expenses or were not age 64 or older on December 31, 2016—**stop**. You don't qualify for the subtraction based on your expenses or age. Complete column B for your spouse to see if you can still qualify for the subtraction based on their expenses or age.

Line 2: Total medical and dental expenses—Enter the total medical and dental expenses claimed as an itemized deduction (Schedule A, line 1).

Line 3: Divide line 1 by line 2 and round to three decimal places. For example, 0.7308 is rounded to 0.731.

Line 4: Enter the lesser of the medical and dental expenses claimed on line 1 of your Schedule A or the amount claimed on line 3 of your Schedule A.

Line 5: Multiply line 3 and line 4 and round to whole dollars. For example, \$101.49 is rounded to \$101.

Line 6: Enter the maximum allowable medical subtraction for your filing status and federal adjusted gross income from the table. Don't enter more than \$1,800.

Line 7: Enter the lesser of line 5 or line 6.

Line 8: Add the amounts from line 7 column (A) and column (B). This is your special Oregon medical subtraction. Enter this amount on the Schedule OR-ASC, section 2, using code 351.

Special Oregon medical subtraction worksheet

	Column (A) You	Column (B) Spouse
1. Medical and dental expenses for each qualifying taxpayer.	1. _____	1. _____
2. Total medical and dental expenses (Schedule A, line 1).	2. _____	2. _____
3. Divide line 1 by line 2 and round to three decimal places.	3. _____	3. _____
4. Enter the lesser of the expenses claimed on line 1 of your Schedule A, or the amount on line 3 of your Schedule A.	4. _____	4. _____
5. Multiply line 3 by line 4 and round to whole dollars.	5. _____	5. _____
6. Maximum allowable medical subtraction from the table.	6. _____	6. _____
7. Enter the lesser of line 5 or line 6.	7. _____	7. _____
8. Add line 7, columns (A) and (B), and enter the total. This is your special Oregon medical subtraction.	8. _____	_____

If your filing status is:	And your federal adjusted gross income from Form OR-40, line 7 is:		Then your maximum allowable medical subtraction per taxpayer meeting the age requirement is:
	At least—	But less than—	
Married filing jointly; or Head of household; or Qualifying widow(er)	-0-	\$50,000	\$1,800
	\$50,000	\$100,000	\$1,400
Single; or Married filing separately	\$100,000	\$200,001	\$1,000
	\$200,001 or more		-0-
Single; or Married filing separately	-0-	\$25,000	\$1,800
	\$25,000	\$50,000	\$1,400
Married filing separately	\$50,000	\$100,001	\$1,000
	\$100,001 or more		-0-

Example 1: Brennan and Maggie were ages 65 and 64 on December 31, 2016. They are filing a joint return with a federal adjusted gross income of \$55,000 and are itemizing deductions for Oregon. In 2016, they paid \$5,700 in medical expenses that they claimed on Schedule A. Of that, \$3,500 was for Brennan's expenses, \$1,000 for Maggie's expenses, and \$1,200 for Maggie's mother who they claim as a dependent. Both Brennan's and Maggie's expenses qualify for the special Oregon medical subtraction. Since Maggie's mother is a dependent, her expenses don't qualify for the subtraction. Brennan and Maggie would determine their subtraction as follows.

Special Oregon medical subtraction worksheet

	Column (A) Brennan	Column (B) Maggie
1. Medical and dental expenses for each qualifying taxpayer.	1. <u>\$3,500</u>	1. <u>\$1,000</u>
2. Total medical and dental expenses (Schedule A, line 1).	2. <u>\$5,700</u>	2. <u>\$5,700</u>
3. Divide line 1 by line 2 and round to three decimal places.	3. <u>0.614</u>	3. <u>0.175</u>
4. Enter the lesser of the expenses claimed on line 1 of your Schedule A, or the amount on line 3 of your Schedule A.	4. <u>\$5,500</u>	4. <u>\$5,500</u>
5. Multiply line 3 by line 4 and round to whole dollars.	5. <u>\$3,377</u>	5. <u>\$963</u>

6. Maximum allowable medical subtraction from the table.	6. <u>\$1,400</u>	6. <u>\$1,400</u>
7. Enter the lesser of line 5 or line 6.	7. <u>\$1,400</u>	7. <u>\$963</u>
8. Add line 7, columns (A) and (B), and enter the total. This is your special Oregon medical subtraction.	8. <u>\$2,363</u>	

ABLE account deposits [code 360]. You can subtract contributions made to an Oregon or contracting state's ABLE account. The combined total claimed under the Oregon 529 College Savings Plan deposit subtraction and the ABLE account deposits subtraction cannot exceed \$4,620 if you file a joint return (\$2,310 for all others). If you contribute more than your limit, you can carry forward the remaining contribution not subtracted over the next four years.

To qualify for the Oregon subtraction, contributions must be made before the designated beneficiary turns 21 years old. Rollovers qualify as a new contribution for purposes of the subtraction; however, you can't subtract any amount rolled over from an Individual Development Account. If you contribute more than your limit, you can carryforward the remaining contribution not subtracted over the next four years. Keep a copy of your account statement with your tax records. For more information, visit the ABLE National Resource Center's website at www.ablenrc.org.

Section 3: Standard credits (codes 802–815)

Standard credits are nonrefundable credits that can only be claimed on the current year's tax return. Credit amounts awarded and not used in the current tax year will be lost. If you have both standard credits and carryforward credits, standard credits are used first. For detailed information regarding standard credits, refer to Publication OR-17.

- Step 1: Complete the table in Section 3 with credits you're claiming that have a code between 802–815. Fill in the code and the amount being claimed for each standard credit. Each code should only be listed once (unless you are claiming code 802 for credit for taxes paid to another state, for multiple states. These can be listed on separate lines).
- Step 2: If you're claiming a credit for income taxes paid to another state on income that was also taxed by Oregon, use code 802 and enter that state's abbreviation in the corresponding box. If you aren't claiming this credit, leave this box blank.
- Step 3: Fill in the total of all standard credits. Enter this amount on Form OR-40, line 27.

Section 4: Carryforward credits (codes 835–865)

Carryforward credits are nonrefundable credits for which any unused portion in the current tax year may be carried

forward to the following tax year. The number of years that a credit can be carried forward varies according to the carryforward rules of that credit. For detailed information regarding carryforward credits, refer to Publication OR-17.

- Step 1: Complete the table in section 4 for credits you're claiming that have a code between 835–865. Fill in the carryforward codes in the order that you would like to claim the credits (usually this will be by listing the credits with earlier carryforward expirations first).

If you received the same credit in back to back years, or more than once in the same year, don't list the same code twice within the table. Instead, report these credits on the same line (see example 3). Each code should only be listed once.

List credits that are available to you even if you are not able to claim them this year (see example 4).

- Step 2: Fill in the total amount of the credit that could not be claimed in 2015 that was carried forward to the current year (2016). Enter this amount into the "Amount from prior year" column, if any (see example 3).
- Step 3: Fill in the credit amount you earned in 2016, and enter it in the "Amount awarded this year" column, if any. Enter this amount even if this is more than the amount that can be claimed this year.

If the total awarded amount of your credit can be claimed in one year, list the entire amount awarded in the "Amount awarded this year" column (see example 2).

If the total awarded amount of your credit must be claimed over multiple years, list only the portion that is allowed to be claimed in tax year 2016 (see example 5).

- Step 4: Fill in the credit amount you're claiming this year. The "Total claimed this year" box can't be more than the combined total of the "Amount from prior year" and the "Amount awarded this year" boxes. This amount also can't be more than any credit limitation for that credit. Any excess credit not claimed in 2016 may be carried forward to the following tax year, if it doesn't expire according to the carryforward rules of the credit (see example 6).
- Step 5: Fill in the total of all carryforward credits being claimed. Enter this number on Form OR-40, line 30. The total of all carryforward credits can't be more than your tax reported on Form OR-40, line 29. If your carryforward credits are more than the tax reported on line 29, you must reduce how much you are claiming on one or more of your carryforward credits. If you have more than one carryforward credit, consider claiming the

maximum allowed on credits with earlier expirations first (see example 6).

Example 2. In 2016, Neil and David received a \$25,000 credit for contributing to the Child Care Fund. For 2016, their tax reported on line 29 is \$16,500. Here's how they will complete the table:

Code	Amount from prior year	Amount awarded this year	Total claimed this year
841	\$0.00	\$25,000.00	\$16,500.00
	.00	.00	.00
	.00	.00	.00

Neil and David will carry forward \$8,500 (\$25,000–\$16,500) to tax year 2017.

Example 3. The same as example 2, except that Neil and David also contributed to the Child Care Fund in 2015. Their 2015 credit was \$10,000. They were able to claim \$3,000 and carried forward \$7,000 to 2016. Here's how they will complete the table, reporting the 2015 and 2016 credits on the same line:

Code	Amount from prior year	Amount awarded this year	Total claimed this year
841	\$7,000.00	\$25,000.00	\$16,500.00
	.00	.00	.00
	.00	.00	.00

They will carry forward \$15,500 [(\$7,000+\$25,000)–\$16,500] to tax year 2017.

Example 4. Valerie and Tony received a \$6,000 credit for contributing to the University Venture Development Fund in 2016. Their 2016 tax reported on line 29 is \$0.00. Here's how they will complete the table:

Code	Amount from prior year	Amount awarded this year	Total claimed this year
864	\$0.00	\$6,000.00	\$0.00
	.00	.00	.00
	.00	.00	.00

Example 5. Senait installed a solar heating system for her backyard swimming pool in 2016. She was awarded a \$6,000 residential energy tax credit. The provisions of this credit limit the amount that can be claimed each year to \$1,500 (along with any amount carried forward from the previous year). Senait may claim \$1,500 in 2016; \$1,500 in 2017; \$1,500

in 2018; and \$1,500 in 2019. Her 2016 tax reported on line 29 is \$2,000. Here's how she will complete the table:

Code	Amount from prior year	Amount awarded this year	Total claimed this year
861	\$0.00	\$1,500.00	\$1,500.00
	.00	.00	.00
	.00	.00	.00

Even though Senait's tax reported on line 29 is \$2,000, the credit is limited to \$1,500 per year. She is only able to claim \$1,500 in 2016.

Example 6: Chad and Jolene have \$3,200 of unused riparian land credit originally awarded in 2011 that can be claimed in 2016. They also qualified for a 2016 residential energy credit of \$2,500, of which they may claim \$1,500 in 2016 and \$1,000 in 2017. Their 2016 tax reported on line 29 is \$4,500. Because 2016 is the last year the riparian land carryforward can be claimed, they will claim all of the \$3,200 credit first. Chad and Jolene will also claim \$1,300 of their 2016 residential energy credit. Here's how they will complete the table.

Code	Amount from prior year	Amount awarded this year	Total claimed this year
862	\$3,200.00	\$0.00	\$3,200.00
861	\$0.00	\$1,500.00	\$1,300.00
	.00	.00	.00

Chad and Jolene are only able to claim \$1,300 of the residential energy credit because their total amount claimed this year box cannot equal more than their tax reported on line 29 [\$4,500–(\$3,200+\$1,300)]. The remaining \$200 (\$1,500–\$1,300) of the residential energy credit that cannot be claimed in 2016 will be carried forward to 2017.

Section 5: Refundable credits (codes 890–895)

Refundable credits can only be claimed on your current year's tax return; however, any amount that is more than your tax will be refunded to you. For detailed information regarding refundable credits, refer to Publication OR-17.

- Step 1: Complete the table in Section 5 with credits you're claiming that have a code between 890–895. Fill in the code and amount being claimed for each refundable credit. Each code should only be listed once.
- Step 2: Fill in the total of all refundable credits. Enter this amount on Form OR-40, line 36.

Publication OR-CODES

Numeric Codes for Oregon Adjustments, Additions, Subtractions, Modifications, and Credits

Effective for tax year 2016

Numeric codes are required when you are claiming or reporting an adjustment, addition, subtraction, modification, or credit on Schedule OR-ASC or OR-ASC-NP. If you have multiple items that use the same code, add them together and enter the total as a single item. Include Schedule OR-ASC or OR-ASC-NP when you file your return.

Adjustments—Schedule OR-ASC-NP, Section 1 only.	OR-40	OR-40-N	OR-40-P	Code
Certain business expenses of reservists, performing artists, and fee-basis government officials—Form 1040, Line 24		X	X	002
Health savings account deduction – Form 1040, Line 25		X	X	003
Penalty on early withdrawal of savings—Form 1040, Line 30		X	X	004
Any other adjustments reported on Form 1040, Line 36, or Form 1040NR, Line 35		X	X	005
Domestic production activities deduction—Form 1040, Line 35, or Form 1040NR, Line 34		X	X	006

Additions—Schedule OR-ASC, Section 1 or OR-ASC-NP, Section 2.	OR-40	OR-40-N	OR-40-P	Code
Domestic production activities deduction	X	X	X	102
Claim of right income repayments	X			103
Disposition of inherited Oregon farmland or forestland	X	X	X	106
Federal election on interest and dividends of a minor child	X	X	X	107
Federal income tax refunds	X			109
Net operating loss—non-Oregon source	X	X	X	116
Oregon 529 College Savings Plan non-qualified withdrawal	X	X	X	117
Oregon deferral of reinvested capital gain	X	X	X	118
Partnership and S corporation modifications for Oregon	X	X	X	119
Business credit—unused	X	X	X	122
Prescription drug plan subsidies	X	X	X	123
Federal law disconnect	X	X	X	131
Accumulation distribution from a trust	X	X	X	132
Fiduciary adjustment from Oregon estates and trusts	X	X	X	133
Gambling losses claimed as an itemized deduction	X			134
Oregon-only Schedule A items	X			135
Refund of Oregon-only Schedule A items from a prior year	X			136
Individual Development Account non-qualified withdrawal	X	X	X	137
Oregon IDA Initiative Fund donation credit add-back	X			138
Lump-sum distribution from a qualified retirement plan	X	X	X	139
Passive foreign investment company income	X	X	X	140
Child Care Fund contributions	X			142
Oregon Production Investment Fund contributions	X			144
Renewable Energy Development Fund contributions	X			145
University Venture Development Fund contributions	X			146
Income taxes paid to another state	X	X	X	148
Basis of business assets transferred to Oregon	X	X	X	150
Depletion in excess of property basis	X	X	X	151

Additions—Schedule OR-ASC, Section 1 or OR-ASC-NP, Section 2. (Continued from page 1)	OR-40	OR-40-N	OR-40-P	Code
Depreciation difference for Oregon	X	X	X	152
Federal depreciation disconnect	X	X	X	153
Gain or loss on sale of depreciable property with different basis for Oregon	X	X	X	154
Passive activity losses	X	X	X	155
Suspended losses	X	X	X	156
Federal estate tax on income in respect of a decedent	X			157
Interest on state and local government bonds outside of Oregon	X	X	X	158
Federal subtraction for retirement savings rollover from Individual Development Account	X	X	X	159
Charitable donations not allowed for Oregon	X			160
WFHDC medical expenses	X			163

Subtractions—Schedule OR-ASC, Section 2 or OR-ASC-NP, Section 3.	OR-40	OR-40-N	OR-40-P	Code
American Indian	X	X	X	300
Artist's charitable contribution	X			301
Construction worker and logger commuting expenses	X	X	X	303
Federal gain previously taxed by Oregon	X	X	X	306
Federal pension income	X	X	X	307
Federal education credits (tuition and fees deduction)	X	X	X	308
Federal income tax from a prior year	X			309
Fiduciary adjustments from Oregon estates and trusts	X	X	X	310
Foreign tax	X			311
Individual Development Account contributions	X	X	X	314
Interest and dividends on U S bonds and notes	X	X	X	315
Land donation to educational institutions	X	X	X	316
Interest from state and local government bonds	X	X	X	317
Military active duty pay	X	X	X	319
Mortgage interest credit	X			320
Net operating loss	X	X	X	321
Oregon lottery winnings	X	X	X	322
Partnership and S corporation modifications for Oregon	X	X	X	323
Oregon 529 College Savings Plan deposit	X	X	X	324
Oregon income tax refund		X	X	325
Previously taxed employee retirement plans	X	X	X	327
Public Safety Memorial Fund award	X	X	X	329
Railroad Retirement Board benefits: tier 2, windfall/vested dual, supplemental, and railroad unemployment benefits	X	X	X	330
US government interest in IRA or Keogh distributions	X	X	X	331
Scholarship awards used for housing expenses	X	X	X	333
Legislative Assembly salary and expenses	X	X	X	335
Film production labor rebate—Greenlight Oregon Labor Rebate Fund	X	X	X	336
Mobile home park capital gain	X	X	X	338
Capital Construction Fund (CCF) contributions	X	X	X	339
Federal business and health coverage credits	X	X	X	340
Income on a composite return		X	X	341

Subtractions—Schedule OR-ASC, Section 2 or OR-ASC-NP, Section 3. (Continued from page 2)	OR-40	OR-40-N	OR-40-P	Code
Oregon Investment Advantage	X	X	X	342
Mobile home tenant payment	X	X	X	344
Taxable benefits for former RDPs	X	X	X	347
Previously-taxed IRA conversions	X	X	X	348
Discharge of indebtedness	X	X	X	350
Special Oregon medical	X	X	X	351
DISC dividend payments	X	X	X	352
Depreciation difference for Oregon	X	X	X	354
Gain or loss on sale of depreciable property with different basis for Oregon	X	X	X	355
Passive activity losses	X	X	X	356
Suspended losses	X	X	X	357
Basis of business assets transferred to Oregon	x	X	X	358
Marijuana business expenses not allowed on the federal return	X	X	X	359
ABLE account deposit	X	X	X	360

Modifications—Schedule OR-ASC-NP, Section 4 only.	OR-40	OR-40-N	OR-40-P	Code
Artist's charitable contribution			X	600
Federal income tax refunds		X	X	601
Federal tax from a prior year		X	X	602
Foreign tax		X	X	603
Gambling losses claimed as an itemized deduction +		X	X	604
Federal estate tax on income in respect of a decedent		X	X	605
Mortgage interest credit deduction		X	X	607
Federal health coverage credit		X	X	609
Child Care Fund contributions +		X	X	642
Oregon Production Investment Fund contributions +		X	X	644
Renewable Energy Development Fund contributions +		X	X	645
University Development Venture Fund contributions +		X	X	646
Oregon IDA Initiative Fund donation credit add-back +		X	X	648
Claim of right income repayment +		X	X	649
Charitable donations not allowed for Oregon		X	X	650
WFHDC medical expenses +		X	X	651

+ Must be entered as a negative number.

Standard credits—Schedule OR-ASC, Section 3 or OR-ASC-NP, Section 5.	OR-40	OR-40-N	OR-40-P	Code
Income taxes paid to another state	X	X	X	802
Mutually-taxed gain on the sale of residential property	X	X	X	806
Oregon Cultural Trust contributions	X	PR	PR	807
Oregon Veterans' Home physicians	X	PR	PR	808
Political contributions		X	X	809
Reservation enterprise zone	X	PR	PR	810
Retirement income	X	X	X	811
Rural emergency medical technicians	X	PR	PR	812
Rural health practitioners	X	PR	PR	813
Pass-through income taxes paid to another state	X	X	X	815

Carryforward credits—Schedule OR-ASC, Section 4 or OR-ASC-NP, Section 6.	OR-40	OR-40-N	OR-40-P	Code
Agriculture workforce housing	X	PR	PR	835
Biomass production/collection	X	PR	PR	838
Business energy	X	X	X	839
Child and dependent care carryforward	X	PR	PR	840
Child Care Fund contributions	X	X	X	841
Crop donation	X	PR	PR	843
Electronic commerce zone investment	X	PR	PR	845
Employer-provided dependent care assistance (carryforward only)	X	X	PR	846
Employer scholarship	X	PR	PR	847
Energy conservation projects	X	X	X	849
Fish screening devices	X	PR	PR	850
Oregon IDA Initiative Fund donation	X	X	X	852
Oregon Low Income Community Jobs Initiative/New Markets	X	X	X	855
Oregon Production Investment Fund contributions	X	X	X	856
Pollution control facilities	X	X	X	857
Renewable Energy Development Fund contributions	X	X	X	859
Renewable energy resource equipment manufacturing facility carryforward	X	X	X	860
Residential energy	X	PR	PR	861
Riparian land carryforward	X	PR	PR	862
Transportation projects	X	X	X	863
University Venture Development Fund contributions	X	PR	PR	864
Alternative Fuel Vehicle Fund contributions carryforward	X	X	X	865
Reforestation of underproductive forestlands	X	X	X	867
Carryforward credits available only to S corporation shareholders.				
Agriculture workforce housing loans (S corporation)	X	X	X	836
Alternative fuel vehicle fueling stations, carryforward only (S corporation)	X	X	X	851
Alternative qualified research activities (S corporation)	X	X	X	837
Contribution of computers or scientific equipment for research, carryforward only (S corporation)	X	X	X	842
Lender's credit: affordable housing (S corporation)	X	X	X	854
Lender's credit: energy conservation, carryforward only (S corporation)	X	X	X	848
Long-term rural enterprise zone facilities (S corporation)	X	X	X	853
Qualified research activities (S corporation)	X	X	X	858
Refundable credits—Schedule OR-ASC, Section 5 or OR-ASC-NP, Section 7.	OR-40	OR-40-N	OR-40-P	Code
Claim of right	X	PR	PR	890
Mobile home park closure	X	X	X	891
Working Family Household and Dependent Care (WFHDC)	X	PR	PR	895

PR indicates a credit that must be prorated.

2016 Schedule OR-529



Office use only

Oregon 529 College Savings Plan Direct Deposit for Personal Income Tax Filers

Submit original form—do not submit photocopy.

Form with fields for First name and initial, Last name, Social Security number (SSN), Spouse's first name and initial, Spouse's last name, Spouse's SSN.

Would you like to deposit all or a portion of your refund into an Oregon 529 College Savings Plan account? If so, follow the instructions below.

Requirements

- To make this choice, you must have an open Oregon 529 College Savings Plan account. For more information, see contact information below.
Deposits must be a minimum of \$25 per account.
If your refund is used to pay a debt you owe or the amount you elect to deposit exceeds your available refund, your deposit will be cancelled. Any remaining refund will be refunded by check or direct deposit.

Instructions

You may deposit all or a portion of your refund in up to four accounts. Complete all the fields below for each account.

- Select the account manager—Oregon College Savings Plan or MFS 529 Savings Plan;
Enter the four-digit portfolio number (for more information on portfolio options, contact your account manager);
Enter the nine- or ten-digit account number;
Enter the amount to be deposited into each account; and
Total the amounts to be deposited.

Form with 4 rows for account selection, each with checkboxes for Oregon College Savings Plan or MFS 529 Savings Plan, and input fields for Portfolio no., Account no., and Amount \$.

Contact information

Oregon 529 College Savings Network
www.oregon529network.com
Phone: (503) 373-1903
Email: college.savings@ost.state.or.us

Oregon College Savings Plan
www.oregoncollegesavings.com/
Phone: 1 (866) 772-8464

MFS 529 Savings Plan
https://annex.mfs.com/subs/oregon/index.html
Phone: 1 (866) 529-1637

— You must include this schedule with your Oregon income tax return to have your refund applied —

2016 Schedule OR-DONATE



Office use only

Oregon Charitable Checkoff Donations

Submit original form—do not submit photocopy.

First name and initial	Last name	Social Security number (SSN)
Spouse's first name and initial	Spouse's last name	Spouse's SSN

Instructions: Use this form to donate some or all of your refund to the charities listed below.

Organization name	Charity code number	Amount of refund donated
1 Planned Parenthood of Oregon.....	13	1 .00
2 Oregon Lions Sight & Hearing Foundation.....	14	2 .00
3 Shriners Hospitals for Children.....	15	3 .00
4 Special Olympics Oregon.....	16	4 .00
5 Susan G. Komen	17	5 .00
6 Oregon Military Assistance Program	24	6 .00
7 Oregon Historical Society.....	18	7 .00
8 Oregon Food Bank	25	8 .00
9 Albertina Kerr Kid's Crisis Care	26	9 .00
10 American Red Cross.....	27	10 .00
11 Cascade AIDS Project.....	28	11 .00
12 Veterans Suicide Prevention.....	23	12 .00
13 Oregon Nongame Wildlife	19	13 .00
14 Prevent Child Abuse.....	20	14 .00
15 Alzheimer's Disease Research	21	15 .00
16 Stop Domestic and Sexual Violence	22	16 .00
17 Habitat for Humanity	1	17 .00
18 Oregon Head Start Association.....	2	18 .00
19 American Diabetes Association.....	3	19 .00
20 SMART	5	20 .00
21 Oregon Coast Aquarium.....	4	21 .00
22 SOLVE.....	6	22 .00
23 The Nature Conservancy.....	8	23 .00
24 St. Vincent DePaul Society of Oregon.....	7	24 .00
25 Oregon Humane Society	10	25 .00
26 The Salvation Army	11	26 .00
27 Doernbecher Children's Hospital.....	9	27 .00
28 The Oregon Veterans' Home.....	12	28 .00
29 ALS Association	29	29 .00
30 Total charitable checkoff donations. Add lines 1 through 29.....		30 .00

Enter total on line 46 of Form OR-40; line 72 of Form OR-40-N; or line 71 of Form OR-40-P. This amount can't reduce your net refund below zero.

