

Amended Return
2009

OREGON
Individual Income Tax Return
FOR NONRESIDENTS

Form
40N

For office use only

Oregon resident: From mm / dd / yyyy To mm / dd / yyyy Fiscal year ending K F P J

Last name First name and initial Social Security No. (SSN) Date of birth (mm/dd/yyyy)
 Spouse's/RDP's last name if joint return Spouse's/RDP's first name and initial if joint return Spouse's/RDP's SSN if joint return Date of birth (mm/dd/yyyy)

Current mailing address Telephone number ()
 City State ZIP code Country If you filed a return last year, and your name or address is different, check here

Filing Status
 1 Single
 2a Married filing jointly
 2b Registered domestic partners (RDP) filing jointly
 3a Married filing separately:
 Spouse's name Spouse's SSN
 3b Registered domestic partner filing separately:
 Partner's name Partner's SSN
 4 Head of household: Person who qualifies you
 5 Qualifying widow(er) with dependent child

Exemptions
 6a Yourself Regular Severely disabled 6a Total
 6b Spouse/RDP ... Regular Severely disabled b
 6c All dependents First names c
 6d Disabled children only (see instructions) d
 Total 6e

Check all that apply →
 7a You were: 65 or older Blind Spouse/RDP was: 65 or older Blind
 7b You filed an extension
 7c You have filed federal Form 8886
 7d You filed Oregon Form 24

			Federal column (F)	Oregon column (S)
INCOME	8 Wages, salaries, and other pay for work. Include all Forms W-2	8F	.00	8S .00
	9 Taxable interest income from federal Form 1040, line 8a.....	9F	.00	9S .00
	10 Dividend income from federal Form 1040, line 9a.....	10F	.00	10S .00
	11 State and local income tax refunds from federal Form 1040, line 10.....	11F	.00	11S .00
	12 Alimony received from federal Form 1040, line 11	12F	.00	12S .00
	13 Business income or loss from federal Form 1040, line 12.....	13F	.00	13S .00
	14 Capital gain or loss from federal Form 1040, line 13	14F	.00	14S .00
	15 Other gains or losses from federal Form 1040, line 14.....	15F	.00	15S .00
	16 IRA distributions from federal Form 1040, line 15b	16F	.00	16S .00
	17 Pensions and annuities from federal Form 1040, line 16b.....	17F	.00	17S .00
	18 Rents, royalties, partnerships, etc., from federal Form 1040, line 17	18F	.00	18S .00
19 Farm income or loss from federal Form 1040, line 18	19F	.00	19S .00	
20 Unemployment and other income from federal Form 1040, lines 19 through 21 ...	20F	.00	20S .00	
21 Total income. Add lines 8 through 20	21F	.00	21S .00	
ADJUSTMENTS TO INCOME	22 IRA or SEP and SIMPLE contributions, federal Form 1040, lines 28 and 32.....	22F	.00	22S .00
	23 Education deductions from federal Form 1040, lines 23, 33, and 34	23F	.00	23S .00
	24 Moving expenses from federal Form 1040, line 26.....	24F	.00	24S .00
	25 Deduction for self-employment tax from federal Form 1040, line 27	25F	.00	25S .00
	26 Self-employed health insurance deduction from federal Form 1040, line 29	26F	.00	26S .00
	27 Alimony paid from federal Form 1040, line 31a	27F	.00	27S .00
	28 Other adjustments to income. Identify: 28x \$ 28y \$ Schedule 28z <input type="checkbox"/>	28F	.00	28S .00
	29 Total adjustments to income. Add lines 22 through 28	29F	.00	29S .00
	30 Income after adjustments. Line 21 minus line 29	30F	.00	30S .00
	ADDITIONS	31 Interest on state and local government bonds outside of Oregon	31F	.00
32 Federal election on interest and dividends of a minor child		32F	.00	32S .00
33 Other additions. Identify: 33x \$ 33y \$ Schedule included 33z <input type="checkbox"/>		33F	.00	33S .00
34 Total additions. Add lines 31 through 33		34F	.00	34S .00
35 Income after additions. Add lines 30 and 34		35F	.00	35S .00
SUBTRACTIONS	36 Social Security and tier 1 Railroad Retirement Board benefits included on line 20F ..	36F	.00	36S .00
	37 Other subtractions. Identify: 37x \$ 37y \$ Schedule included 37z <input type="checkbox"/>	37F	.00	37S .00
	38 Income after subtractions. Line 35 minus lines 36 and 37	38F	.00	38S .00
	39 Oregon percentage. Line 38S ÷ line 38F (not more than 100.0%) 39 %	39		39S %

▲ Carry this amount to line 40

	40 Amount from front of form, line 38S (Oregon amount).....	40	.00
DEDUCTIONS AND MODIFICATIONS	41 Itemized deductions from federal Schedule A, line 29..... ● 41	.00	EITHER, NOT BOTH
	42 State income tax or sales tax claimed as itemized deduction..... ● 42	.00	
	43 Net Oregon itemized deductions. Line 41 minus line 42..... ● 43	.00	
	44 Standard deduction from page 24..... ● 44	.00	
	45 2009 federal tax liability (\$0-\$5,850; see instructions for the correct amount).... ● 45	.00	
	46 Other deductions and modifications. Identify: ●46x <input type="checkbox"/> ●46y \$ <input type="checkbox"/> Schedule 46z <input type="checkbox"/> ● 46	.00	
	47 Deductions and modifications X Oregon percentage. See page 26..... ● 47	.00	
	48 Deductions and modifications not multiplied by the Oregon percentage. See page 26 ● 48	.00	
49 Total deductions and other modifications. Add lines 47 and 48..... ● 49	.00		
50 Oregon taxable income. Line 40 minus line 49..... ● 50	.00		
OREGON TAX	51 Tax. See page 27 for instructions. Enter tax here..... ● 51	.00	
	Check if tax is from: 51a <input type="checkbox"/> Tax charts or ● 51b <input type="checkbox"/> Form FIA-40N or ● 51c <input type="checkbox"/> Worksheet FCG		
	52 Interest on certain installment sales..... ● 52	.00	
53 Total tax before credits. Add lines 51 and 52.....	OREGON TAX →	● 53	.00
NONREFUNDABLE CREDITS <small>Include proof →</small>	54 Exemption credit. See instructions, page 28..... ● 54	.00	ADD TOGETHER
	55 Credit for income taxes paid to another state. State: ●55y <input type="checkbox"/> Schedule 55z <input type="checkbox"/> ● 55	.00	
	56 Other credits. Identify: ●56x <input type="checkbox"/> ●56y \$ <input type="checkbox"/> Schedule included 56z <input type="checkbox"/> ● 56	.00	
	57 Total non-refundable credits. Add lines 54 through 56..... ● 57	.00	
58 Net income tax. Line 53 minus line 57. If line 57 is more than line 53, enter -0-..... ● 58	.00		
PAYMENTS AND REFUNDABLE CREDITS <small>Include Schedule WFC-N/P if you claim this credit</small>	59 Oregon income tax withheld from income. Include Forms W-2 and 1099 ● 59	.00	ADD TOGETHER
	60 Estimated tax payments for 2009 and payments made with your extension..... ● 60	.00	
	61 Tax withheld from pass-through entity and real estate transactions..... ● 61	.00	
	62 Earned income credit. See instructions, page 33..... ● 62	.00	
	63 Working family child care credit from WFC-N/P, line 21..... ● 63	.00	
	64 Mobile home park closure credit. Include Schedule MPC..... ● 64	.00	
	65 Total payments and refundable credits. Add lines 59 through 64..... ● 65	.00	
	66 Overpayment. Is line 58 less than line 65? If so, line 65 minus line 58..... OVERPAYMENT → ● 66	.00	
	67 Tax to pay. Is line 58 more than line 65? If so, line 58 minus line 65..... TAX TO PAY → ● 67	.00	
	68 Penalty and interest for filing or paying late. See instructions, page 34..... ● 68	.00	
69 Interest on underpayment of estimated tax. Include Form 10 and check box <input type="checkbox"/> . ● 69	.00		
Exception # from Form 10, line 1 ●69a <input type="checkbox"/> Check box if you annualized ●69b <input type="checkbox"/>			
70 Total penalty and interest due. Add lines 68 and 69..... ● 70	.00		
71 Amount you owe. Line 67 plus line 70..... AMOUNT YOU OWE → ● 71	.00		
72 Refund. Is line 66 more than line 70? If so, line 66 minus line 70..... REFUND → ● 72	.00		
CHARITABLE CHECKOFF DONATIONS, PAGE 35 <small>I want to donate part of my tax refund to the following fund(s)</small>	Oregon Nongame Wildlife ● 74	.00	These will reduce your refund
	The Nature Conservancy ● 76	.00	
	Oregon Humane Society ● 78	.00	
	Oregon Veterans' Home ● 80	.00	
	Oregon Lions Sight & Hearing ● 82	.00	
	Special Olympics Oregon ● 84	.00	
	Charity code ●86a <input type="checkbox"/> ●86b <input type="checkbox"/>	.00	
	St. Vincent de Paul Society ● 75	.00	
	Doernbecher Children's Hospital ● 77	.00	
	The Salvation Army ● 79	.00	
	Planned Parenthood of Oregon ● 81	.00	
Shriners Hospitals for Children ● 83	.00		
Susan G. Komen for the Cure ● 85	.00		
Charity code ●87a <input type="checkbox"/> ●87b <input type="checkbox"/>	.00		
88 Total. Add lines 73 through 87. Total can't be more than your refund on line 72..... ● 88	.00		
89 NET REFUND. Line 72 minus line 88. This is your net refund..... NET REFUND → ● 89	.00		

DIRECT DEPOSIT 90 For direct deposit of your refund, see instructions, page 35. ● **Type of Account:** Checking or Savings

● Routing No. ● Account No.

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

Important: Include a copy of your federal Form 1040, 1040A, 1040EZ, or 1040NR. Do not include other federal schedules.

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

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