Clear Form

Amended Return ☐

Form **40P**

OREGON Individual Income Tax Return 2008

FOR PART-YEAR RESIDENTS

W

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

Current mailing address	Telephone number ( )

City	State	ZIP code	Country	If you filed a return last year, and your name **or** address is different, check here ☐

●Filing Status Check only **one** box

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

Exemptions

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

Check **all** that apply➛

7a ● ● **You were:** ☐ 65 or older ☐ Blind **Spouse/RDP was:** ☐ 65 or older ☐ Blind

7b ● ☐ You filed an **extension**

7c ● ☐ You have federal **Form 8886, REIT, or RIC**

7d ☐ You filed Oregon **Form 24**

7e ● ☐ If there is a kicker refund, I want to **donate mine** to the State School Fund

			Federal column (F)			Oregon column (S)	
INCOME	8	Wages, salaries, and other pay for work. **Staple all Forms W-2 below**	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
Staple proof of withholding (W-2s, 1099s), payment, and payment voucher here	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 ☐	● 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	●31S		.00
	32	Federal election on interest and dividends of a minor child	● 32F	.00	●32S		.00
	33	Other additions. Identify: ●33x ____ ●33y $ ____ Schedule attached 33z ☐	● 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			
	37	Other subtractions. Identify: ●37x ____ ●37y $ ____ Schedule attached 37z ☐	● 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 ___ ___ ___.___ %		***Carry this amount to line 40***			

NOW GO TO THE BACK OF THE FORM ➛

	40	Amount from front of form, line 38F (**federal** amount)		40	.00
DEDUCTIONS AND MODIFICATIONS	41	Itemized deductions from federal Schedule A, line 29	● 41 .00		
	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		**EITHER, NOT BOTH**
	44	Standard deduction from page 27	● 44 .00		
	45	2008 federal tax liability (**$0–$5,600; see instructions** for the correct amount)	● 45 .00		
	46	Other deductions and modifications. Identify: ●46x ●46y $ Schedule 46z ☐	● 46 .00		
	47	Add lines 43, 45, and 46 if itemizing. Otherwise, add lines 44, 45, and 46		● 47	.00
	48	Taxable income. Line 40 minus line 47		● 48	.00
OREGON TAX	49	**Tax from tax charts.** ☐ See instructions, page 30	● 49 .00		
	50	**Oregon income tax.** Line 49 X **Oregon percentage** from line 39, **or**	● 50 .00		
		Check if tax is from: ● 50a ☐ Form FIA-40P or ● 50b ☐ Worksheet FCG			
	51	Interest on certain installment sales	● 51 .00		
	52	Total tax before credits. Add lines 50 and 51	OREGON TAX➔	● 52	.00
NONREFUNDABLE CREDITS	53	**Exemption credit.** See instructions, page 31	● 53 .00		
	54	Child and dependent care credit. See instructions, page 31	● 54 .00		**ADD TOGETHER**
ATTACH PROOF	55	Credit for income taxes paid to another state. State: ●55y Schedule 55z ☐	● 55 .00		
	56	Other credits. Identify: ●56x ●56y $ Schedule attached 56z ☐	● 56 .00		
	57	Total non-refundable credits. Add lines 53 through 56		● 57	.00
	58	Net income tax. Line 52 minus line 57. If line 57 is more than line 52, enter -0-		● 58	.00
PAYMENTS AND REFUNDABLE CREDITS	59	Oregon income tax withheld from income. **Attach Forms W-2 and 1099**	● 59 .00		
	60	Estimated tax payments for 2008 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 34	● 62 .00		**ADD TOGETHER**
Attach Schedule WFC-N/P if you claim this credit	63	**Working family child care credit** from WFC-N/P, line 21	● 63 .00		
		Number from WFC-N/P, line 5 ●63a Amount from WFC-N/P, line 18 ●63b $			
	64	Mobile home park closure credit. Attach 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		**ADD TOGETHER**
	69	Interest on underpayment of estimated tax. **Attach Form 10 and check box** ☐	● 69 .00		
		Exception # from Form 10, line 1 ●69a Check box if you annualized ●69b ☐			
	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
	73	**Estimated tax.** Fill in the part of line 72 you want applied to **2009** estimated tax	● 73 .00		

CHARITABLE CHECKOFF DONATIONS, PAGE 38

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

Oregon Nongame Wildlife ● 74	.00	Child Abuse Prevention ● 75	.00
Alzheimer's Disease Research ● 76	.00	Stop Dom. & Sexual Violence ● 77	.00
AIDS/HIV Education & Services ● 78	.00	OR Military Financial Assist. ● 79	.00
Habitat for Humanity ● 80	.00	OR Head Start Association ● 81	.00
American Diabetes Association ● 82	.00	Oregon Coast Aquarium ● 83	.00
SMART ● 84	.00	SOLV ● 85	.00
Charity code ●86a ●86b	.00	Charity code ●87a ●87b	.00

These will reduce your refund

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 the instructions on page 39. ● **Type of Account:** ☐ Checking **or** ☐ Savings

● Routing No. ● Account No.

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

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

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