



2010

Oregon Income Tax Full-Year Resident

Form 40, Form 40S, Schedule WFC, and instructions

**Taxes are due
April 18, 2011**

**Get your refund
in 7–10 days**

See page 3.

**E-filing is easy,
fast, and secure**

See page 2.

Healthy Kids program

You may qualify for free or low-cost kids' health coverage. Visit www.oregonhealthykids.gov.



www.oregon.gov/dor

Dear Taxpayer,

We're trying to save money wherever we can. One way we're doing this is by reducing the number of paper booklets we print.

Nearly 85 percent of Oregon's 1.8 million taxpayers prepare their taxes with software, so they don't need paper booklets.

We encourage you to electronically file your tax returns this year, too. Discover how at www.oregon.gov/dor/e-filing. You may even qualify for free e-filing.

All of our tax forms are on our website so you may download and print everything that's in this booklet. If you don't have internet access, contact us and we'll send you the forms you need. To contact us, see page 40.

In these challenging economic times, everything the Department of Revenue does to save money helps the state to better fund education, human services, and public safety.

To ensure that we continue to spend tax dollars wisely, we're looking for new and different ways to deliver our services to you. If you have suggestions, please e-mail us at costsavingsideas@dor.state.or.us.

Thank you.

Sincerely,



Elizabeth Harchenko
Director
Oregon Department of Revenue



- **Your return and tax owed are due April 18, 2011. See page 28 for payment options.**
- **These instructions are not a complete statement of laws and Oregon Department of Revenue rules. You may need more information. See page 40.**

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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 three 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 in preparing your federal and Oregon returns.

3. 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 our website at www.oregon.gov/dor/e-filing.

For more information about e-filing, go to our website at www.oregon.gov/dor.

New information



Please read before you file

Some federal deductions, such as tuition and fees, educator expenses, and the first \$2,400 of unemployment benefits, expired at the end of 2009. Plus, Oregon has not yet adopted tax deductions or exemptions contained in any federal legislation passed in 2010. This includes provisions of the **Health Care and Education Reconciliation Act of 2010** and the **2010 Small Business Jobs Act**.

If Congress extends these deductions or exemptions, Oregon **will not** allow them unless the Oregon Legislature also adopts the extension during the 2011 legislative session.

Some of the deductions included in these acts are:

- Exemption for employer-provided health care for unmarried adult children.
- Section 179 expensing.
- Certain real property eligible for expensing.
- Sale of small business stock.
- Bonus depreciation.
- Deductibility of health insurance for purposes of calculating self-employment tax.
- Deduction for start-up expenditures.
- Cell phones (as listed property).

Check our website or contact us for more information and instructions before you file your Oregon return.

Severance pay subtraction. There is a new subtraction for severance pay invested in a small Oregon business. (Go to our website or call for qualifications.)

Standard deduction amounts. The standard deduction amounts have changed. See page 12.

Federal depreciation disconnect. Did you place assets into service in 2009 or 2010? If so, you may have an addition or subtraction due to Oregon differences. See *Oregon Depreciation Schedule* for details.

Visit our website or contact us for more details concerning the new information listed above.

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 and age.

Amounts apply to full-year residents only.

Filing status	Age	If gross income is more than:
Can be claimed on another's return	Any	\$950 *
Single	Under 65	\$5,340
	65 or over	\$6,540
Married/registered domestic partner (RDP) filing jointly	Both under 65	\$10,700
	One 65 or over	\$11,700
	Both 65 or over	\$12,700
Married/RDP filing separately	Under 65	\$5,340
	65 or over	\$6,340
Head of household	Under 65	\$6,680
	65 or over	\$7,880
Qualifying widow(er)	Under 65	\$7,440
	65 or over	\$8,440

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 \$950, or your earned income plus \$300, up to the standard deduction amount for your filing status.

How long will it take to get my refund?

Effective after February 1, 2011:

If you e-file your return	7–10 business days
If you mail your return before April 1	
• With 2-D barcode	1–2 weeks
• Without 2-D barcode	4–6 weeks
If you mail your return on or after April 1	
• With 2-D barcode	2–4 weeks
• Without 2-D barcode	6–8 weeks

Note: If you claim the Working Family Credit (WFC) or your return needs additional review, your return will take longer to process.

To check if your refund has been issued, go to www.oregonrefund.com after the time frame listed above.

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?

The following will help you decide.

- **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 are 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 2010 or you are a nonresident alien, as defined by federal law.
- **You are a nonresident** if your permanent home was outside Oregon all year.
- **You are a part-year resident** if you moved into or out of Oregon during 2010. 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 are an Oregon resident and you meet all of the following conditions, you are considered a nonresident for tax purposes.

- You are 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 2010, and
- You spent less than 31 days in Oregon during 2010.

Important! A recreational vehicle (RV) is not considered a permanent home outside of Oregon.

Oregon residents living abroad. Usually you are 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 40S if ALL of the following are true:

- You are a full-year Oregon resident, and
- Your income is **only** from wages, unemployment, taxable interest, ordinary dividends, fellowship grants, and taxable scholarships not used to pay for housing, and
- You claim the standard deduction on your return, and
- Your Oregon taxable income is less than \$100,000, and
- You do **not** have pension or annuity income or IRA distributions, and
- You are **not** claiming more than two “Other credits,” and
- You do **not** owe penalty or interest, and
- You did **not** pay estimated tax during the year.

Use Form 40 if BOTH of the following are true:

- You are a full-year Oregon resident, and
- You cannot use Form 40S.

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

- You received Social Security, pension, or annuity income, or
- You used taxable scholarship income for housing expenses and you qualify for the Oregon subtraction, or
- You paid or should have paid estimated tax during the year, or
- You have adjustments to income on your federal tax return, such as alimony or IRA deductions, or
- You have Oregon additions or subtractions other than the federal tax subtraction (the most common ones are listed on the return), or
- You are an Oregon resident in the military, living in Oregon, claiming the subtraction for military active duty pay, or
- You itemize deductions on your Oregon return, or
- You are married/RDP filing separately and your spouse/RDP is itemizing deductions, or
- You are a nonresident alien, as defined by federal law, who lived in Oregon the entire year, or
- You are claiming more than two “Other credits,” or
- You owe penalty or interest, or
- You want to apply all or part of your refund to your 2011 estimated tax.

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

- You are a part-year resident, or
- You are filing jointly and one of you is a full-year Oregon resident and the other is a part-year resident, or
- You are 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 40N if any ONE of the following is true:

- You are a nonresident, or
- You are a special-case Oregon resident (see “Residency” section), or
- You are filing jointly and one (or both) of you is a nonresident, or
- You meet the military personnel nonresident requirements explained on page 5, or
- You qualified as an Oregon resident living abroad for the entire year.

Forms 40P and 40N are included in the *Part-Year Resident and Nonresident* booklet. Download the booklet from our website or contact us to order it.

Military personnel

Residents stationed in Oregon. If you are an Oregon resident stationed in Oregon, file Form 40.

Residents stationed outside Oregon. If you meet the requirements on page 4 for special-case Oregon residents or Oregon residents living abroad, file Form 40N from the *Part-Year Resident and Nonresident* booklet. File Form 40 if you don't meet the listed requirements.

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

Need more information? For more information on military personnel and the military active duty pay subtraction, download the publication *Military Personnel Filing Information* from our website or contact us to order it.

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 3. If a return is filed, please check the "deceased" box 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/RDP sign if a joint return. If there is no personal representative for a joint return, only the surviving spouse/RDP needs to sign. For more information, download *Survivor's Information* from our website or contact us to order it.

Are you filing a return and claiming a refund for someone who is now deceased and there is no court-appointed personal representative? If so, file Form 243, *Claim to Refund Due a Deceased Person*, with the return. This allows us to issue the refund check in your name. Download the form from our website or contact us to order it.

Note: Oregon has an inheritance 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 2010 is **April 18, 2011**. If you cannot pay all or any of your tax by the due date, it's important to file your return anyway to avoid a late-filing penalty.

Returns for other tax periods 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 need more time to file, request an automatic six-month extension. Complete an Oregon extension form, Form 40-EXT, if:

- You're making a tax payment to Oregon and you can't file your Oregon return by April 18, 2011, or
- You are filing an extension for Oregon only.

Extensions must be filed by the due date of the return, April 18, 2011.

If you received a federal extension and are expecting an Oregon refund, do **not** use Form 40-EXT. Oregon will allow the same extension. Be sure to check box 7b on your Oregon return. Do **not** include a copy of your federal extension with your Oregon return. Keep a copy of your federal extension with your records.

If you need to complete Form 40-EXT, download it from our website or contact us to order it.

An extension does not mean more time to pay!

You must pay all tax you expect to owe when you file your extension. If you do not pay all the tax due when you request an extension, you will owe interest on any unpaid tax after April 18, 2011, until the date of your payment. The 2011 interest rate is 5 percent per year. If the tax is not 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 cannot pay all of the tax you expect to owe, pay what you can. Call us as soon as possible to set up a payment plan to reduce penalties and interest.

Were you stationed in a designated combat zone?

If you were stationed in a designated combat zone and received additional time to file your 2010 federal return and pay your 2010 tax, Oregon allows the same amount of time to file and pay. Write "**Combat zone**" in blue or black ink at the top left corner of your return.

Penalties

You will owe a 5 percent late-payment penalty on any 2010 tax not paid by April 18, 2011, even if you have filed an extension. See page 28.

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

2011 estimated tax

Estimated tax is the amount of tax you expect to owe after credits and Oregon tax withheld when you file your 2011 Oregon individual income tax return.

Oregon estimated tax laws are not the same as federal estimated tax laws. Use Oregon instructions to determine if you need to make estimated tax payments for 2011.

Do I need to make estimated payments?

In most cases, people who **expect to owe \$1,000 or more** on their 2011 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 do not 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 is not 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 2011 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 2011 taxes are April 18, 2011*; June 15, 2011; September 15, 2011; and January 17, 2012.

If paying with a check or money order, send your payment with Form 40-ESV, *Oregon Estimated Income Tax Payment Voucher*. Download the publication *Estimated Income Tax* from our website or contact us to order it. If you are paying by credit card or electronic payment from your checking or savings account, see page 28.

* Please send your 2011 estimated tax payment and Oregon Form 40-ESV in a separate envelope from your 2010 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 40, line 51, on page 28.

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 TM, *TriMet Self-Employment Tax Return*. If you're self-employed and do business in **Lane County**, you may need to file Form LTD, *Lane Transit District Self-Employment Tax Return*. Go to our website to download the forms, or contact us to order either form.

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

File an amended return. Use Form 40 or Form 40S to change (amend) your full-year resident return. Check the amended return box in the upper left corner of the form. You must also complete and include the *Oregon Amended Schedule* with your amended return. For prior year tax booklets or the *Oregon Amended Schedule*, please visit our website or contact us.

General instructions for Forms 40S & 40

Step 1: Fill out your federal form

Complete your federal return first. You must use the information from your federal return to complete your Oregon return.

Registered domestic partners (RDPs): To correctly determine your Oregon tax liability, you must complete a federal income tax return **"as if"** you were married filing jointly or married filing separately. Information for the "as if" return comes from the federal returns each partner filed with the IRS. Use all the same IRS rules and procedures that apply to married couples. **Important!** Do not file this "as if" form with the IRS. Use the information you calculated on the **"as if"** federal return to complete your Oregon income tax return, unless otherwise indicated.

Step 2: Select the appropriate form

To decide which form to use, see page 4. Not everyone qualifies to file Form 40S (short form).

Form 40 filers. You must include a copy (front and back) of your federal Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ with your Oregon Form 40. **Do not** include any federal schedules. We may ask you for copies of schedules or additional information later.

Step 3: Fill out the Oregon form

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

Amended return

If you are amending your 2010 return, check the box in the upper left corner and include the *Oregon Amended Schedule* with your amended return.

Fiscal year filers only

Fiscal year filers must use Form 40. Write the ending date of your fiscal year in the space provided. **Write "Fiscal year" in blue or black ink at the top left corner of your return.**

Name and address

Type or clearly print your name, Social Security number, date of birth, complete mailing address, and daytime telephone number on your return. If you are married/RDP filing separately, do not fill in your spouse's/RDP's name and SSN here. Enter it on line 3 instead. If the taxpayer died in 2010 or 2011, please check the "deceased" box next to their name.

Social Security number (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 have a Social Security number, enter your ITIN wherever your SSN is requested.

If you don't have an ITIN, you need to request one from the IRS. In this case, **write "Applied for" wherever your SSN is requested, or leave blank**, and file your return by April 18, 2011. **Do not** include your ITIN application (federal Form W-7) with your Oregon tax return. For a copy of Form W-7, go to the IRS website at 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 the Oregon Department of Revenue.

Date of birth. Enter the month, day, and year you were born. For example, "09/22/1976."

Check the boxes

Filing status

1 – **5** Check the box next to your filing status. You must use the same filing status for your Oregon and federal returns.

Exception for registered domestic partners (RDPs). As an RDP, you are not eligible to use the single filing status. For Oregon, you are generally **required** to use one of the following filing statuses: registered domestic partners filing jointly or registered domestic partner filing separately.

For more information, go to our website or contact us.

Exceptions for married persons when each spouse 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 40, and the part-year resident will file Form 40P. If you choose to file a joint return for Oregon, use Form 40P.
- **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 40, and the nonresident will file Form 40N. If you choose to file a joint return for Oregon, use Form 40N.
- **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 40P, and the nonresident will file Form 40N. If you choose to file a joint return for Oregon, use Form 40N.

How to file separate returns for Oregon

If you **file separate returns for Oregon only**, 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:

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

Write "MFS for Oregon only" in blue or black ink at the top left corner of your return. Include the following with **both** Oregon returns:

- A federal Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ prepared **"as if"** you had filed married filing separately, and
- A copy of the joint Form 1040, 1040A, 1040EZ, 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, visit our website.

If you are **married/RDP filing separately**, fill in your spouse's/RDP's first name, last name (first four letters only), and Social Security number under box 3a or 3b. Do **not** fill in your spouse's/RDP's name or Social Security number in the heading of the return.

If you are filing as **head of household**, fill in the name of a person who qualifies you for head of household filing status next to box 4. Please enter only one name.

Exemptions

6a & 6b **Yourself and spouse/RDP.** Check "Yourself" and other boxes that apply. **If someone else can claim you as a dependent (even if they**

did not), do not check "Yourself;" instead enter -0- in the total box on 6a unless you have a severe disability.

Severely disabled. Did you have a severe disability at the end of 2010? If so, you may claim an additional exemption credit. This credit is different from the disabled child credit. 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 or RDP qualifies, check the "severely disabled" exemption box on line 6b. You and your spouse/RDP may also qualify for the loss of use of limbs credit.

6c All dependents. Enter the number of your dependents in box 6c. Write their first names on the line. In most cases, you must claim the same dependents claimed on your federal return. If the first names of your dependents do not fit on the line, write the names on a statement instead. Number the statement and include it with your return. Write "STM" and the statement number on line 6c.

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 qualified as your dependent for 2010, **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, 2010 under the federal Individuals with Disabilities Act. Eligible disabilities include:
 - Autism.
 - Deaf-blind.
 - Hearing impairment.
 - Mental retardation.
 - Multiple disabilities.
 - Orthopedic impairment.
 - Other health impairment.
 - Serious emotional disturbance.
 - Traumatic brain injury.
 - Visual impairment.

Note: Learning disabilities or communication disorders alone do **not** qualify.

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. Write your disabled child's name on line 6d, "Disabled children only." If the first names of your disabled children do not fit on the line, write the names on a statement instead. Number the statement and include it with your return. Write "STM" and the statement number on line 6d. Also be sure to include the same child's name on line 6c for "All dependents."

7a Age 65 or older, or blind. Check the boxes on line 7a if you or your spouse/RDP were age 65 or older or were blind on December 31, 2010. You are entitled to a larger standard deduction on Form 40S, line 10; or Form 40, line 26. If you or your spouse/RDP are permanently blind, you may also qualify for the severely disabled exemption credit. See box 6a and 6b instructions

7b Extension. If you filed for an extension, check box 7b. For more information, see page 5.

7c Federal Form 8886. Check box 7c if you filed federal Form 8886, *Reportable Transaction Disclosure Statement*.

Form 40S 7d Dependent. If your parents or someone else can claim you as a dependent (even if they did not), you can't claim an exemption for yourself. Check box 7d on Form 40S. Also, **enter -0- in the total box on line 6a**, unless you are severely disabled.

Form 40 7d Oregon Form 24. Did you file federal Form 8824 because you are deferring gain on exchanged property? If so, check box 7d on Form 40. Also, complete and include Form 24, *Oregon Like-Kind Exchanges/Involuntary Conversions*. Download the form from our website or contact us to order it.

7e State School Fund. If there is a kicker refund, do you wish to donate **all** your kicker refund to the State School Fund? If so, check box 7e. The fund is used for public elementary and secondary education. The kicker amount, if any, will be determined in the fall of 2011. If you check the box, **any** kicker refund that you would have received in 2011 based on your 2010 Oregon income tax will be sent directly to the State School Fund. **If you check the box, you cannot change your decision for the 2010 tax year.**

For Form 40S line instructions, go to page 13.
For Form 40 line instructions, go to page 15.

Continued on page 13

How to figure your standard deduction

- **Standard deduction.** Unless you are claimed as a dependent, or are age 65 or older, or blind, your standard deduction is based on your filing status as follows:

Single.....	\$1,950
Married/RDP filing jointly.....	3,900
Married/RDP filing separately	
<i>If spouse/RDP claims standard deduction</i>	1,950
<i>If spouse/RDP claims itemized deductions</i>	-0-
Head of household.....	3,140
Qualifying widow(er).....	3,900

- **Standard deduction—Dependents.** If you can be claimed as a dependent on another person’s return, your standard deduction is limited to the larger of:

- Your earned income plus \$300, up to the maximum allowed for your filing status, shown above, **or**
- \$950.

This limit applies even if you can be, but are **not**, claimed as a dependent on another person’s return. See the standard deduction worksheet for single dependents on page 13, or contact us if you are a married/RDP dependent.

- **Standard deduction—Age 65 or older, or blind.** If you are age 65 or older, or blind, you are entitled to a larger standard deduction based on your filing status:

1. Are you: 65 or older? Blind?

If claiming spouse’s/RDP’s exemption, is your spouse/RDP: 65 or older? Blind?

2.	If your filing status is...	And the number of boxes checked in step 1 above is...	Then your standard deduction is...	If your filing status is...	And the number of boxes checked in step 1 above is...	Then your standard deduction is...
Single		1	\$3,150	Married/RDP filing separately	1	\$2,950
		2	4,350		2	3,950
Married/RDP filing jointly		1	4,900	Head of household	3	4,950
		2	5,900		4	5,950
		3	6,900		1	4,340
		4	7,900		2	5,540
Qualifying widow(er)		1	4,900		1	4,900
		2	5,900		2	5,900

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

<p>If you owe, make your check or money order payable to the Oregon Department of Revenue. Write your daytime telephone number and “2010 Oregon Form 40S” on your check or money order. Include your payment, along with the payment voucher on page 29, with this return.</p>			
Mail TAX-TO-PAY returns to	▶	Oregon Department of Revenue PO Box 14555 Salem OR 97309-0940	Mail REFUND returns and NO-TAX-DUE returns to
			▶
			REFUND PO Box 14700 Salem OR 97309-0930

Amended Return
Form
40S

OREGON
Individual Income Tax Return **2010**
FULL-YEAR RESIDENTS ONLY SHORT FORM

For office use only

A K F P

Last name	First name and initial <input type="checkbox"/> Deceased	Social Security No. (SSN) - -	Date of birth (mm/dd/yyyy)
Spouse's/RDP's last name if joint return	Spouse's/RDP's first name and initial if joint return <input type="checkbox"/> Deceased	Spouse's/RDP's SSN if joint return - -	Date of birth (mm/dd/yyyy)

Current mailing address _____ Telephone number () _____

City _____ State _____ ZIP code _____ Country _____

If you filed a return last year, and your name or address is different, check here

Filing Status

1 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 <input type="checkbox"/> Severely disabled <input type="checkbox"/>6a	Total
6b Spouse/RDP ... Regular <input type="checkbox"/> Severely disabled <input type="checkbox"/>b	
6c All dependents First names _____ • c	
6d Disabled children only (see instructions) First names _____ • d	
Total • 6e	

Check all that apply →

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

7b You filed an extension

7c You have federal Form 8886

7d Someone else can claim you as a dependent

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

8 Wages (enter in box 8a) + unemployment (enter in box 8b) + interest and dividends (enter in box 8c) **Round to the nearest dollar**

• 8a .00 + • 8b .00 + • 8c .00 = **TOTAL INCOME** → • 8 .00

9 2010 federal tax liability (**\$0-\$5,850; see instructions** for the correct amount) • 9 .00

10 Standard deduction from the back of this form..... • 10 .00

11 Add lines 9 and 10 • 11 .00

12 Oregon taxable income. Line 8 minus line 11. If line 11 is more than line 8, enter -0- • 12 .00

13 Tax. See instructions, page 13. Enter tax from tax tables or charts here • 13 .00

14 **Exemption credit.** Multiply your total exemptions on line 6e by \$177 • 14 .00

15 Child and dependent care credit. See instructions, page 13..... • 15 .00

16 Other credits. Identify: • 16a • 16b \$ • 16c • 16d \$ • 16 .00

17 Total non-refundable credits. Add lines 14 through 16 • 17 .00

18 Net income tax. Line 13 minus line 17. If line 17 is more than line 13, enter -0- • 18 .00

19 Oregon income tax withheld. **Include your Form(s) W-2 and 1099** • 19 .00

20 Earned income credit. See instructions, page 14 • 20 .00

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

22 Mobile home park closure credit. Include Schedule MPC..... • 22 .00

23 Total payments and refundable credits. Add lines 19 through 22 • 23 .00

24 **Refund.** If line 23 is more than line 18, you have a refund. Line 23 minus line 18 **REFUND** → • 24 .00

25 **Tax to pay.** If line 18 is more than line 23, you have tax to pay. Line 18 minus line 23 **TAX TO PAY** → • 25 .00

CHARITABLE CHECKOFF DONATIONS, PAGE 14

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

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

These will reduce your refund

40 Total. Add lines 26 through 39. Total can't be more than your refund on line 24..... • 40 .00

41 **NET REFUND.** Line 24 minus line 40. This is your net refund **NET REFUND** → • 41 .00

DIRECT DEPOSIT

42 For direct deposit of your refund, see instructions, page 30. • **Type of Account:** Checking or Savings

• Routing No. • Account No.

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

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

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

How to figure your standard deduction

- **Standard deduction.** Unless you are claimed as a dependent, or are age 65 or older, or blind, your standard deduction is based on your filing status as follows:

Single.....	\$1,950
Married/RDP filing jointly.....	3,900
Married/RDP filing separately	
<i>If spouse/RDP claims standard deduction</i>	1,950
<i>If spouse/RDP claims itemized deductions</i>	-0-
Head of household.....	3,140
Qualifying widow(er).....	3,900

- **Standard deduction—Dependents.** If you can be claimed as a dependent on another person’s return, your standard deduction is limited to the larger of:

- Your earned income plus \$300, up to the maximum allowed for your filing status, shown above, **or**
- \$950.

This limit applies even if you can be, but are **not**, claimed as a dependent on another person’s return. See the standard deduction worksheet for single dependents on page 13, or contact us if you are a married/RDP dependent.

- **Standard deduction—Age 65 or older, or blind.** If you are age 65 or older, or blind, you are entitled to a larger standard deduction based on your filing status:

1. Are you: 65 or older? Blind?

If claiming spouse’s/RDP’s exemption, is your spouse/RDP: 65 or older? Blind?

2. If your filing status is...	And the number of boxes checked in step 1 above is...	Then your standard deduction is...	If your filing status is...	And the number of boxes checked in step 1 above is...	Then your standard deduction is...
Single	1	\$3,150	Married/RDP filing separately	1	\$2,950
	2	4,350		2	3,950
Married/RDP filing jointly	1	4,900		3	4,950
	2	5,900		4	5,950
	3	6,900	Head of household	1	4,340
	4	7,900		2	5,540
Qualifying widow(er)			Qualifying widow(er)	1	4,900
				2	5,900

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

<p>If you owe, make your check or money order payable to the Oregon Department of Revenue. Write your daytime telephone number and “2010 Oregon Form 40S” on your check or money order. Include your payment, along with the payment voucher on page 29, with this return.</p>	
<p>Mail TAX-TO-PAY returns to Oregon Department of Revenue PO Box 14555 Salem OR 97309-0940</p>	<p>Mail REFUND returns and NO-TAX-DUE returns to REFUND PO Box 14700 Salem OR 97309-0930</p>

Form 40S line instructions

The following instructions are for lines not fully explained on the form. For general Form 40S instructions, see page 6.

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.

8 Income. Fill in your income amounts in the appropriate boxes (8a, 8b, and 8c) and enter the total on line 8.

8a. Wages. Fill in all pay from your employer(s). This amount is usually shown on Form W-2. Pay for work includes wages, salaries, tips, and commissions, plus your taxable scholarships and fellowship grants. If you paid for housing with scholarship funds, you must file Form 40 to claim the subtraction.

8b. Unemployment. Fill in the unemployment compensation you reported on federal Form 1040, line 19; Form 1040A, line 13; Form 1040EZ, line 3; or Form 1040NR, line 20.

8c. Interest and dividends. Add your total interest and dividends and enter the result on line 8c. Your total interest includes:

- Any interest received or credited to your account that you can withdraw.
- Any interest received on tax refunds.

Do not use Form 40S if:

- You have interest from the U.S. government, such as savings bond interest, or
- You received nontaxable distributions or capital gain distributions.

You must use Form 40 instead.

8. Total income. Add the amounts shown in boxes 8a, 8b, and 8c.

9 2010 federal tax liability. Use the worksheet on page 33 to determine your 2010 federal tax liability subtraction. **Do not enter federal tax withheld from your Form W-2(s).** Federal tax liability and federal withholding are not the same.

10 Standard deduction. See the back of Form 40S for instructions, unless you can be claimed as a dependent on another person's return. If you are a dependent, use the following worksheet to figure your standard deduction, unless you are married/RDP. If you are a dependent and married/RDP, please contact us.

Standard deduction worksheet for single dependents

- | | |
|---|-----------------|
| 1. Enter your earned income. (See definition below.) | 1. _____ |
| 2. Additional \$300. | 2. <u>300</u> |
| 3. Add lines 1 and 2. | 3. _____ |
| 4. Minimum standard deduction. | 4. <u>950</u> |
| 5. Enter the larger of line 3 or line 4. | 5. _____ |
| 6. Basic standard deduction for single. | 6. <u>1,950</u> |
| 7. Enter the smaller of line 5 or line 6. | 7. _____ |
| 8. If you're under age 65, enter -0-. If you're age 65 or older, enter \$1,200. | 8. _____ |
| 9. If you're not blind, enter -0-. If you are blind, enter \$1,200. | 9. _____ |
| 10. Add lines 7, 8, and 9. Enter the total here and on Form 40S, line 10; or Form 40, line 26. 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.

12 Oregon taxable income. Caution: Is this amount \$100,000 or more? If yes, you must use Form 40.

13 Tax from tables or rate charts. Figure the tax on your Oregon taxable income, line 12. See pages 37–39. For examples, see page 23.

14 Exemption credit. If your income on Form 40S, line 12 is more than \$100,000 you must file Form 40 instead. You may need to use the exemption credit worksheet on page 24 to determine your allowable exemption credit amount.

15 Child and dependent care credit. You're allowed an Oregon credit **only** if you qualify for the federal child and dependent care credit. You may be able to claim the Oregon credit, even if you cannot use all of your federal credit.

Use the worksheet below to determine if you qualify for this credit.

- | | |
|---|----------|
| 1. Enter the amount from federal Form 2441, line 6. Do not enter more than \$3,000 for one qualifying child or \$6,000 for two or more qualifying children. | 1. _____ |
|---|----------|

2. Enter the decimal amount from the following table. 2. _____

If your federal taxable income from Form 1040, line 43; or Form 1040A, line 27 is:		Your decimal amount is:
Over—		But not over—
—	\$ 5,000	0.30
\$5,000	10,000	0.15
10,000	15,000	0.08
15,000	25,000	0.06
25,000	35,000	0.05
35,000	45,000	0.04
45,000	—	0.00

3. Multiply the amount on line 1 by the decimal on line 2. Enter the result here and on Form 40S, line 15. 3. _____

Note: Did you pay 2009 child care expenses in 2010? If so, you may be able to use that amount to increase your 2010 Oregon child and dependent care credit. For more information, please contact us.

Carryforward. Your total 2010 child and dependent care credit can't be more than your 2010 tax liability for Oregon. You can carry forward any excess credit over the next five years. If the excess isn't used within five years, you lose it.

16 Other credits. You may qualify for other credits listed here. These are identified by numeric codes. Enter the code on line 16a and the amount on line 16b. For example, if you're claiming a \$50 political contribution credit, enter "723" on line 16a and "\$50" on line 16b. If you're claiming more than two "Other credits," use Form 40 instead. Add the amounts on lines 16b and 16d and enter the total on line 16. If you qualify for other credits not listed here, you **must** use Form 40.

- **Child and dependent care carryforward [code 704].** Fill in the amount of unused credit from prior year. See page 26.
- **Elderly or the disabled [code 709].** You get an Oregon credit only if you qualify for the federal credit. See page 25.
- **Income taxes paid to another state [code 733].** You may be eligible for this credit, if you paid income tax to another state. See page 26.
- **Loss of use of limbs [code 717].** If you have a permanent and complete loss of the use of two limbs, you may take a \$50 tax credit.
- **Political contribution [code 723].** You may qualify for a credit for political contributions. See page 26.
- **Residential energy [code 729].** You may qualify for a credit if you purchased certain energy-efficient items. See page 27.

19 Oregon income tax withheld. Fill in the total Oregon income tax withheld from your wages and other income. That is the amount shown on your Form(s) W-2 in box 17, or on Form 1099. Do not use the

FICA (Social Security) tax withheld. Do not use tax withheld from your wages by other states. **Include a readable copy** of your Form(s) W-2 from each job and any Form(s) 1099 showing Oregon income tax withheld.

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

If you paid estimated tax for 2010, you must use Form 40.

20 Earned income credit. You are allowed an Oregon earned income credit, **only** if you qualify for the same credit on your federal return ("as if" return for RDPs). Your Oregon credit is 6 percent of your federal credit. For example, if your federal credit is \$400, your Oregon credit is \$24 (\$400 × 0.06).

Use the following formula to compute your credit:

1. Enter your federal earned income credit from Form 1040, line 64a; Form 1040A, line 41a; or Form 1040EZ, line 9a. 1. _____
2. Multiply the amount on line 1 by 6 percent (0.06). Enter the result here and on Form 40S, line 20. 2. _____

The Oregon earned income credit is refundable. If the credit is more than your tax liability, the difference will be refunded to you.

21 Working family child care credit. This credit is available to low-income working families with qualifying childcare expenses. To see if you qualify, go to page 34.

22 Mobile home park closure credit. Enter the amount from Schedule MPC, line 5. Include Schedule MPC with your return. For more information, contact us.

24 Refund. If line 23 is more than line 18, you have a refund. Enter your refund amount on line 24. See below for information on charitable checkoff donations or go to page 15 for line 41 instructions.

25 Tax to pay. If line 18 is more than line 23, you have tax to pay. You may pay with a check, money order, electronic payment from your checking or savings account, or credit card. For more information on payment options, see page 28.

Underpayment of estimated tax. If you owe \$1,000 or more, you may owe interest on underpayment of estimated tax. If so, you must file Form 40. See page 28.

Charitable checkoff donations

You can donate all or part of your refund shown on line 24 to the charities listed on the next page. Donations will reduce your refund. You may donate to any

or all of the charities on lines 26–37. You may also donate to two of the charities listed in the instructions for lines 38 and 39. Or, you can mail your donations to the addresses listed on our website. Do **not** mail your donation to the Department of Revenue.

Form 40S 26–37 • Oregon Nongame Wildlife.
Form 40 56–67 • St. Vincent de Paul Society of Oregon.

- The Nature Conservancy.
- Doernbecher Children’s Hospital Foundation.
- Oregon Humane Society.
- The Salvation Army.
- Oregon Veterans’ Home.
- Planned Parenthood of Oregon.
- Oregon Lions Sight & Hearing Foundation.
- Shriners Hospitals for Children-Portland.
- Special Olympics Oregon.
- Susan G. Komen for the Cure.

Form 40S 38 & 39 **Other charity.** You may donate all or part of your refund to two of the charities listed in the next column.

Form 40 68 & 69 Enter the charity code on Form 40S, in box 38a or 39a; or on Form 40, in box 68a or 69a. Enter only one code in each box. Write the amount you want to donate next to the code on Form 40S, line 38b or 39b; or Form 40, line 68b or 69b. If you want to donate to more than two charities listed below, you can mail your donations directly to the charities at the addresses listed on our website.

- Habitat for Humanity [code 1].
- Oregon Head Start Association [code 2].
- American Diabetes Association [code 3].
- Oregon Coast Aquarium [code 4].
- SMART [code 5].
- SOLV [code 6].
- Oregon Historical Society [code 18].
- Prevent Child Abuse [code 20].
- Alzheimer’s Disease Research [code 21].
- Stop Domestic and Sexual Violence [code 22].
- AIDS/HIV, The Research and Education Group [code 23].
- Oregon Military Financial Emergency Assistance [code 24].
- Oregon Food Bank [code 25].
- Albertina Kerr Centers [code 26].
- American Red Cross [code 27].

41 Net refund. You must reduce your refund by any donations made on lines 26–39. **The department cannot issue a refund if your return is filed more than three years after the due date of the return.**

42 Direct deposit. See page 30.

To finish your return, go to the signature block section on page 30.

Form 40 line instructions

The following instructions are for lines not fully explained on the form. For general Form 40 instructions, see page 6.

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.

8 Federal adjusted gross income. Enter your federal adjusted gross income from Form 1040, line 37; Form 1040A, line 21; Form 1040EZ, line 4; Form 1040NR, line 35; or Form 1040NR-EZ, line 10. You **must** include a copy (front and back) of your federal return with your Oregon Form 40. This helps us verify your income and process your return faster.

Additions

Generally, additions are items not taxed by the federal government, but taxed by Oregon. Additions increase the income taxed by Oregon.

9 Interest and dividends on state and local government bonds outside of Oregon. You must

add to Oregon income any interest and dividends you received from state and local governments **outside** Oregon. You don’t pay federal tax on this interest, but you do pay Oregon tax.

Example: Include interest from state of Washington bonds or from San Francisco city bonds. Do not include interest from Oregon government bonds or interest from U.S. territories or possessions (such as Guam, Puerto Rico, or the Virgin Islands).

10 Other additions. You may need to report one or more other additions explained here. Please identify the addition using the numeric code shown. If you have only one “Other addition,” enter the code on line 10x and the amount on lines 10y and 10. For example, if you’re reporting a \$200 addition for claim of right, enter “103” on line 10x **and** “\$200” on lines 10y and 10. If you’re claiming more than one “Other additions,” do not enter a code or amount on line 10x or 10y. Instead, check box 10z and include Schedule OR-ASC with your return with the numeric codes and amounts of the additions. Enter the total from Schedule OR-ASC on line 10.

- **Federal depreciation disconnect [code 101].** Did you expense business property under IRC section 179? Did you claim the 50 percent bonus depreciation or the \$8,000 additional depreciation allowed under IRC section 168(k)? If so, you must use the *Oregon Depreciation Schedule* to see if you have an addition.
- **Federal deduction for long-term care insurance premiums [code 104].** Will you claim an Oregon long-term care insurance premiums credit this year? Did you claim a federal deduction on federal Schedule A for the premiums? If so, you must add to Oregon income the amount of premiums that resulted in a tax benefit on your federal return. Download the publication *Long-Term Care Insurance Premiums Tax Credit* from our website or contact us to order it.
- **Federal income tax refunds [code 109].** Did you get a federal tax refund in 2010 because you filed an amended federal return for a prior year or were audited? If so, you must add back the part of your refund that was claimed as part of your federal tax subtraction on your Oregon return for the prior year.
- The following additions apply to only a few people and are not explained in this booklet. For more information, go to our website or contact us.
 - 529 Oregon College Savings Network plan non-qualified withdrawal [code 117].
 - Basis adjustments [code 101].
 - Depletion in excess of property basis.
 - Depreciation difference for Oregon.
 - Gain or loss on the sale of depreciable property with different basis for Oregon.
 - Passive activity losses.
 - Suspended losses.
 - Business credit, unused [code 122].
 - Claim of right income repayments [code 103].
 - Discharge of indebtedness from the reacquisition of an applicable debt instrument [code 128].
 - Disposition of inherited Oregon farmland or forestland [code 106].
 - Domestic production activities deduction [code 102].
 - Federal election on interest and dividends of a minor child [code 107].
 - Fiduciary adjustments [code 100].
 - Accumulation distribution from a trust.
 - Federal estate tax on income in respect of a decedent.
 - Fiduciary adjustments from Oregon estates and trusts.
 - Gambling losses claimed as an itemized deduction [code 105].
 - Individual Development Account (IDA) [code 113].
 - Non-qualified withdrawal.
 - Add back for IDA donation credit.
 - Itemized or business deduction addback for Oregon credits [code 104].
 - Contributions to: Child Care Fund, Oregon Cultural Trust, Oregon Production Investment Fund, or university venture fund.
 - Income taxes paid to another state.
 - Long-term care insurance premiums.
 - Self-employed long-term care insurance deduction.
 - Lump-sum payment from a qualified retirement plan [code 115].
 - Net operating loss non-Oregon source [code 116].
 - Oregon deferral of reinvested capital gain [code 118].
 - Partnership or S corporation modifications for Oregon [code 119].
 - Prescription drug plan subsidies [code 123].
 - Schedule A deduction add back for Oregon subtractions [code 105].
 - Gambling losses claimed as itemized deduction.
 - Refund of Oregon only Schedule A items from a prior year.
 - Specially taxed income under federal law: passive foreign investment company income [code 115].

Subtractions

Generally, subtractions are items the federal government taxes but Oregon does not. Subtractions reduce the income taxed by Oregon.

13 2010 federal tax liability. Use the worksheet on page 33 to determine your 2010 federal tax liability subtraction. **Do not enter federal tax withheld from your Form W-2(s).** Federal tax liability and federal tax withheld are not the same.

14 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 on line 18. For more information, contact us.

15 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.**

16 Interest and dividends from U.S. government. Fill in interest and dividends from the U.S. government that you included on your federal return. Include U.S. government interest and dividends you received through partnerships or grantor trusts. See line 18 to subtract U.S. government interest in IRA or Keogh distributions. **Do not include interest on federal tax refunds in the subtraction.**

Examples:

- You can subtract interest from U.S. Series EE, I, or HH bonds and Treasury bills or notes.
- You can subtract interest and dividends paid to you by organizations that invest in U.S. government

securities. The payer may have given the percentage of interest and dividends from U.S. government securities on your Form 1099. For more information, go to our website or contact us.

- If you reported interest or dividends of your minor child on your federal return, you can subtract any U.S. government interest included.
- You must reduce U.S. government interest and dividends by any interest expense relating to U.S. government obligations deducted on your federal Schedule A.

Note: When you sell or dispose of a U.S. government obligation, you must include any gain or loss in Oregon income.

17 Federal pension income. You may be able to subtract some or all of your taxable federal pension included in 2010 federal income. This includes benefits paid to the retiree or the beneficiary. The subtraction amount is based on the number of months of federal service before and after October 1, 1991:

- **If all your months of federal service 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 before October 1, 1991,** you cannot subtract any federal pension.
- **If your service was 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 before October 1, 1991, by the total months of service. Round to three places (example: $0.4576 = 45.8$ percent). Once you've determined the percentage, it will remain the same each year. Write the percentage on line 17a. If you have two federal pensions, write the second percentage on line 17b and enter your total subtraction amount on line 17. Figure the percentage for each pension separately.

Federal pension subtraction formula:

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

Example: Ann worked for the U.S. Forest Service from March 31, 1977, until January 7, 2010. She worked a total of 393 months; 174 months were worked before October 1, 1991. In 2010, she received taxable federal pension income of \$35,000. Using the formula, her federal pension subtraction is:

$$\frac{174}{393} \times \$35,000 = \$15,505$$

She can subtract 44.3 percent—or \$15,505 ($\$35,000 \times 0.443$)—of her taxable federal pension. She will continue to subtract 44.3 percent from Oregon income in future years.

18 Other subtractions. You may qualify for one or more other subtractions explained below. Please identify the subtraction using the numeric code shown. If you have only one "Other subtraction," enter the numeric code on line 18x **and** the amount on lines 18y and 18. For example, if you're claiming a \$100 Oregon Lottery subtraction, enter "322" on line 18x **and** "\$100" on lines 18y and 18.

If you're claiming more than one "Other subtractions," do not enter a code or amount on line 18x or 18y. Instead, check box 18z and include Schedule OR-ASC with your return with the numeric codes and amounts of the subtractions. Enter the total from Schedule OR-ASC on line 18. Do **not** use this line to subtract federal pension (use line 17 instead).

• **529 Oregon College Savings Plan [code 324].** You can subtract up to \$4,180 for joint returns or up to \$2,090 for all other returns for contributions made to a 529 Oregon College Savings Network account in 2010. If you contribute more than your limit, you can carry forward the remaining contribution not subtracted over the next four years. Keep a copy of your account statement with your tax records. For more information, go to www.oregon529network.com, or contact us.

• **American Indian [code 300].** Are you an enrolled member of a federally recognized American Indian tribe? You may be able to subtract all or part of your income if **all** of the following are true:

- You are an enrolled member of a federally recognized American Indian tribe, and
- Your income was from sources within federally recognized Indian country in Oregon, and
- You lived in federally recognized Indian country in Oregon when the income was earned.

You must include a completed copy of your *Exempt Income Schedule for Enrolled Members of a Federally Recognized American Indian Tribe* with your return. Download the schedule from our website or contact us to order it.

• **Military active duty pay [code 319].** If you included U.S. military active duty pay in your federal taxable income, you may qualify for a subtraction on your Oregon return.

You can subtract all military active duty pay earned outside Oregon during the year plus up to \$6,000 military active duty pay earned in Oregon. **Note:** Your total subtraction cannot be more than your total taxable military active duty pay income.

Guard and reserve annual training, weekend drills, and inactive duty training are eligible for this subtraction. Download *Military Personnel Filing Information* from our website or contact us to order it.

Example: Barry, an Oregon resident, enlisted in the Army in 2000. From January until August 2010, he

was stationed at Fort Lewis, Washington. He earned \$24,000 active duty pay there. From August until the end of the year, he served in Oregon as a recruiter. He earned \$12,000 in Oregon. He can subtract the \$24,000 earned outside Oregon and \$6,000 earned in the state, for a total subtraction of \$30,000.

• **Oregon National Guard and reserve pay subtraction [code 319].** The following questions will help determine if you can claim this subtraction.

- Were you a member of the Oregon National Guard or reserves at any time during the year?
- Were you required to be away from home overnight for at least three weeks consecutively?

If you answered yes to both of these questions, you can subtract all of the Oregon National Guard or reserve pay you earned while you met the above qualifications. For more information, visit our website and download *Military Personnel Filing Information* (150-101-657).

• **Oregon Lottery [code 322].** Although Oregon does not tax Oregon Lottery winnings of \$600 or less per ticket, the federal government does. Oregon Lottery includes Powerball tickets you purchased in Oregon.

You can subtract the following winnings included in your federal income from Oregon income:

- Winnings of \$600 or less from each single ticket or play, and
- Annual payments from tickets bought before 1998.

Example: David won two prizes in 2010: \$1,000 from an Oregon Lottery scratch-off ticket and \$500 playing an Oregon Lottery Keno game. David must include this \$1,500 in his federal income, however, Oregon will not tax the \$500 he won playing Keno. He can subtract \$500 on his Oregon return because the winnings were from a single game and under the \$600 limit. He cannot subtract any of the \$1,000 he won on the scratch-off ticket, because the prize was more than \$600 and is fully taxable to Oregon.

Do **not** subtract any other type of winnings such as winnings from tribal gaming centers.

• **Tuition and fees deduction [code 308]** (see page 3, “New information,” before claiming this subtraction). Did you claim the Hope/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 Hope/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 \$4,000 or your actual expenses. If you were not allowed a deduction on

your federal return because you are someone else’s dependent, you cannot claim this subtraction.

• The following subtractions apply to only a few people and are not explained in this booklet. For more information, go to our website or contact us.

- Artist’s charitable contribution [code 301].
- Basis adjustments [code 304].
 - Depreciation difference for Oregon.
 - Gain or loss on the sale of depreciable property with a different basis for federal and Oregon purposes.
 - Passive activity losses.
- Capital Construction Fund (CCF) [code 339].
- Claim of right income repayments [code 302].
- Construction worker and logger commuting expenses [code 303].
- Employee retirement plans previously taxed [code 327].
- Federal business credits [code 340].
- Federal gain previously taxed by Oregon [code 306].
- Federal tax from a prior year [code 309].
- Fiduciary adjustments from Oregon estates and trusts [code 310].
- Film production labor rebate [code 336].
- Foreign tax [code 311].
- Individual Development Account (IDA) [code 314].
- Interest from local government bond [code 317].
- IRA conversions previously taxed [code 348].
- Land donations to educational institutions [code 316].
- Mobile home park capital gain [code 338].
- Mobile home tenant payment [code 344].
- Mortgage interest credit [code 320].
- Net operating loss [code 321].
- Oregon investment advantage [code 342].
- Oregon National Guard Youth Challenge Program [code 345].
- Partnership or S corporation modifications for Oregon [code 323].
- Public Safety Memorial Fund award [code 329].
- Railroad Retirement Board benefits: tier 2, wind-fall/vested dual, supplemental, and railroad unemployment benefits [code 330].
- Scholarship awards used for housing expenses [code 333].
- Severance pay invested in a small business [code 349].
- Taxable benefits for former RDPs [code 347].
- TRICARE income, first and second year participation [code 343].
- U.S. government interest in IRA or Keogh distributions [code 331].

Continued on page 23

Amended Return **OREGON 2010**
Form 40 **INDIVIDUAL INCOME TAX RETURN**
Full-Year Residents Only

For office use only

Fiscal year ending: K F P J

Last name	First name and initial <input type="checkbox"/> Deceased	Social Security No. (SSN) - -	Date of birth (mm/dd/yyyy)
Spouse's/RDP's last name if joint return	Spouse's/RDP's first name and initial if joint return <input type="checkbox"/> Deceased	Spouse's/RDP's SSN if joint return - -	Date of birth (mm/dd/yyyy)

Current mailing address _____ Telephone number () _____

City _____ State _____ ZIP code _____ Country _____

If you filed a return last year, and your name or address is different, check here

<p>Filing Status</p> <p>1 <input type="checkbox"/> Single</p> <p>2a <input type="checkbox"/> Married filing jointly</p> <p>2b <input type="checkbox"/> Registered domestic partners (RDP) filing jointly</p> <p>3a <input type="checkbox"/> Married filing separately: Spouse's name _____ Spouse's SSN _____</p> <p>3b <input type="checkbox"/> Registered domestic partner filing separately: Partner's name _____ Partner's SSN _____</p> <p>4 <input type="checkbox"/> Head of household: Person who qualifies you _____</p> <p>5 <input type="checkbox"/> Qualifying widow(er) with dependent child</p>	<p>Exemptions</p> <table style="width: 100%;"> <tr> <td>6a Yourself Regular <input type="checkbox"/> Severely disabled <input type="checkbox"/>6a</td> <td style="text-align: right;">Total</td> </tr> <tr> <td>6b Spouse/RDP ... Regular <input type="checkbox"/> Severely disabled <input type="checkbox"/>b</td> <td></td> </tr> <tr> <td>6c All dependents First names _____ ● c</td> <td></td> </tr> <tr> <td>6d Disabled children only (see instructions) _____ ● d</td> <td></td> </tr> <tr> <td>Total ● 6e</td> <td></td> </tr> </table>	6a Yourself Regular <input type="checkbox"/> Severely disabled <input type="checkbox"/>6a	Total	6b Spouse/RDP ... Regular <input type="checkbox"/> Severely disabled <input type="checkbox"/>b		6c All dependents First names _____ ● c		6d Disabled children only (see instructions) _____ ● d		Total ● 6e	
6a Yourself Regular <input type="checkbox"/> Severely disabled <input type="checkbox"/>6a	Total										
6b Spouse/RDP ... Regular <input type="checkbox"/> Severely disabled <input type="checkbox"/>b											
6c All dependents First names _____ ● c											
6d Disabled children only (see instructions) _____ ● d											
Total ● 6e											

Check all that apply →	<p>7a ● You were: <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind</p> <p>● Spouse/RDP was: <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind</p>	<p>7b ● <input type="checkbox"/> You filed an extension</p>	<p>7c ● <input type="checkbox"/> You have federal Form 8886</p>	<p>7d <input type="checkbox"/> You filed Oregon Form 24</p>	<p>7e ● <input type="checkbox"/> If there is a kicker refund, I want to donate mine to the State School Fund</p>
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8 Federal adjusted gross income. Federal Form 1040, line 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 35; or 1040NR-EZ, line 10. See instructions, page 15 ● 8 .00 **Round to the nearest dollar**

ADDITIONS	9 Interest and dividends on state and local government bonds outside of Oregon... ● 9	<input type="text"/>	<input type="text"/>
	10 Other additions. Identify: ● 10x <input type="text"/> ● 10y \$ <input type="text"/> Schedule included 10z <input type="checkbox"/> ● 10	<input type="text"/>	<input type="text"/>
	11 Total additions. Add lines 9 and 10 ● 11	<input type="text"/>	<input type="text"/>
	12 Income after additions. Add lines 8 and 11 ● 12	<input type="text"/>	<input type="text"/>

SUBTRACTIONS	13 2010 federal tax liability (\$0-\$5,850; see instructions for the correct amount) ● 13	<input type="text"/>	<input type="text"/>
Include proof of withholding (W-2s, 1099s), payment, and payment voucher	14 Social Security included on federal Form 1040, line 20b; or Form 1040A, line 14b... ● 14	<input type="text"/>	<input type="text"/>
	15 Oregon income tax refund included in federal income..... ● 15	<input type="text"/>	<input type="text"/>
	16 Interest from U.S. government, such as Series EE, HH, and I bonds ● 16	<input type="text"/>	<input type="text"/>
	17 Federal pension income. See instructions, page 17. 17a <input type="text"/> % 17b <input type="text"/> % ● 17	<input type="text"/>	<input type="text"/>
	18 Other subtractions. Identify: ● 18x <input type="text"/> ● 18y \$ <input type="text"/> Schedule included 18z <input type="checkbox"/> ... ● 18	<input type="text"/>	<input type="text"/>
	19 Total subtractions. Add lines 13 through 18 ● 19	<input type="text"/>	<input type="text"/>
	20 Income after subtractions. Line 12 minus line 19 ● 20	<input type="text"/>	<input type="text"/>

DEDUCTIONS	If you are claiming itemized deductions, fill in lines 21-25. If you are claiming the standard deduction, fill in line 26 only.		
	21 Itemized deductions from federal Schedule A, line 29 ● 21	<input type="text"/>	<input type="text"/>
	22 Special Oregon medical deduction (age restricted, see instructions, page 23) ● 22	<input type="text"/>	<input type="text"/>
	23 Total Oregon itemized deductions. Add lines 21 and 22 ● 23	<input type="text"/>	<input type="text"/>
	24 State income tax claimed as an itemized deduction ● 24	<input type="text"/>	<input type="text"/>
	25 Net Oregon itemized deductions. Line 23 minus line 24..... ● 25	<input type="text"/>	<input type="text"/>
	OR		
	26 Standard deduction from page 23 ● 26	<input type="text"/>	<input type="text"/>
	27 Total deductions. Line 25 or line 26, whichever is larger ● 27	<input type="text"/>	<input type="text"/>
	28 Oregon taxable income. Line 20 minus line 27. If line 27 is more than line 20, enter -0- ● 28	<input type="text"/>	<input type="text"/>

TAX	29 Tax. See instructions, page 23. Enter tax here ● 29	<input type="text"/>	<input type="text"/>
	Check if tax is from: 29a <input type="checkbox"/> Tax tables or charts or ● 29b <input type="checkbox"/> Form FIA-40 or ● 29c <input type="checkbox"/> Worksheet FCG		
	30 Interest on certain installment sales..... ● 30	<input type="text"/>	<input type="text"/>
	31 Total tax before credits. Add lines 29 and 30 OREGON TAX BEFORE CREDITS ● 31	<input type="text"/>	<input type="text"/>

	32 Total tax before credits from front of form, line 31.....	32	.00	
NONREFUNDABLE CREDITS	33 Exemption credit. If the amount on line 8 is less than \$125,300, multiply your total exemptions on line 6e by \$177. Otherwise, see instructions on page 24	● 33	.00	
	34 Retirement income credit. See instructions, page 25	● 34	.00	
	35 Child and dependent care credit. See instructions, page 25.....	● 35	.00	
	36 Credit for the elderly or the disabled. See instructions, page 25.....	● 36	.00	
	37 Political contribution credit. See limits, page 26.....	● 37	.00	
	Include proof 38 Credit for income taxes paid to another state. State: ●38y <input type="text"/> Schedule included 38z <input type="checkbox"/>	● 38	.00	
	39 Other credits. Identify: ●39x <input type="text"/> ●39y \$ <input type="text"/> Schedule included 39z <input type="checkbox"/>	● 39	.00	
	40 Total non-refundable credits. Add lines 33 through 39	● 40	.00	
	41 Net income tax. Line 32 minus line 40. If line 40 is more than line 32, enter -0-	● 41	.00	
	PAYMENTS AND REFUNDABLE CREDITS	42 Oregon income tax withheld. Include Form(s) W-2 and 1099	● 42	.00
43 Estimated tax payments for 2010 and payments made with your extension		● 43	.00	
44 Earned income credit. See instructions, page 28		● 44	.00	
Include Schedule WFC if you claim this credit 45 Working family child care credit from WFC, line 18.....		● 45	.00	
46 Mobile home park closure credit. Include Schedule MPC.....		● 46	.00	
47 Total payments and refundable credits. Add lines 42 through 46.....		● 47	.00	
48 Overpayment. If line 41 is less than line 47, you overpaid. Line 47 minus line 41 OVERPAYMENT →		● 48	.00	
49 Tax to pay. If line 41 is more than line 47, you have tax to pay. Line 41 minus line 47.... TAX TO PAY →		● 49	.00	
50 Penalty and interest for filing or paying late. See instructions, page 28.....		50	.00	
51 Interest on underpayment of estimated tax. Include Form 10 and check box <input type="checkbox"/>		● 51	.00	
Exception # from Form 10, line 1 ●51a <input type="text"/> Check box if you annualized ●51b <input type="checkbox"/>				
52 Total penalty and interest due. Add lines 50 and 51	52	.00		
53 Amount you owe. Line 49 plus line 52	AMOUNT YOU OWE → ● 53	.00		
54 Refund. Is line 48 more than line 52? If so, line 48 minus line 52	REFUND → ● 54	.00		
55 Estimated tax. Fill in the part of line 54 you want applied to 2011 estimated tax ...	● 55	.00		
CHARITABLE CHECKOFF DONATIONS, PAGE 14	Oregon Nongame Wildlife ●56	.00	St. Vincent de Paul Society ●57	.00
	The Nature Conservancy ●58	.00	Doernbecher Children's Hospital ●59	.00
	Oregon Humane Society ●60	.00	The Salvation Army ●61	.00
	Oregon Veterans' Home ●62	.00	Planned Parenthood of Oregon ●63	.00
	Oregon Lions Sight & Hearing ●64	.00	Shriners Hospitals for Children ●65	.00
	Special Olympics Oregon ●66	.00	Susan G. Komen for the Cure ●67	.00
	Charity code ●68a <input type="text"/> ●68b <input type="text"/>	.00	Charity code ●69a <input type="text"/> ●69b <input type="text"/>	.00
	<i>I want to donate part of my tax refund to the following fund(s)</i>			
	See instructions 70 Political party \$3 checkoff. Party code: ●70a <input type="text"/> You ●70b <input type="text"/> Spouse/RDP	● 70	.00	
	71 Total. Add lines 55 through 70. Total can't be more than your refund on line 54.....	● 71	.00	
72 NET REFUND. Line 54 minus line 71. This is your net refund	NET REFUND → ● 72	.00		

ADD TOGETHER

ADD TOGETHER

These will reduce your refund

DIRECT DEPOSIT 73 For direct deposit of your refund, see instructions, page 30. ● **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, 1040NR, or 1040NR-EZ.

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			

If you owe, make your check or money order payable to the **Oregon Department of Revenue.**
Write your daytime telephone number and **"2010 Oregon Form 40"** on your check or money order.
Include your payment, along with the payment voucher on page 29, with this return.

<p>Mail TAX-TO-PAY returns to</p> <p>Oregon Department of Revenue PO Box 14555 Salem OR 97309-0940</p>	<p>Mail REFUND returns and NO-TAX-DUE returns to</p> <p>REFUND PO Box 14700 Salem OR 97309-0930</p>
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Amended Return **OREGON 2010**
Form 40 **INDIVIDUAL INCOME TAX RETURN**
Full-Year Residents Only

For office use only

Fiscal year ending: K F P J

Last name	First name and initial <input type="checkbox"/> Deceased	Social Security No. (SSN) - -	Date of birth (mm/dd/yyyy)
Spouse's/RDP's last name if joint return	Spouse's/RDP's first name and initial if joint return <input type="checkbox"/> Deceased	Spouse's/RDP's SSN if joint return - -	Date of birth (mm/dd/yyyy)

Current mailing address _____ Telephone number () _____

City _____ State _____ ZIP code _____ Country _____

If you filed a return last year, and your name or address is different, check here

<p>Filing Status</p> <p>1 <input type="checkbox"/> Single</p> <p>2a <input type="checkbox"/> Married filing jointly</p> <p>2b <input type="checkbox"/> Registered domestic partners (RDP) filing jointly</p> <p>3a <input type="checkbox"/> Married filing separately: Spouse's name _____ Spouse's SSN _____</p> <p>3b <input type="checkbox"/> Registered domestic partner filing separately: Partner's name _____ Partner's SSN _____</p> <p>4 <input type="checkbox"/> Head of household: Person who qualifies you _____</p> <p>5 <input type="checkbox"/> Qualifying widow(er) with dependent child</p>	<p>Exemptions</p> <table style="width: 100%;"> <tr> <td>6a Yourself Regular <input type="checkbox"/> Severely disabled <input type="checkbox"/>6a</td> <td style="text-align: right;">Total</td> </tr> <tr> <td>6b Spouse/RDP ... Regular <input type="checkbox"/> Severely disabled <input type="checkbox"/>b</td> <td></td> </tr> <tr> <td>6c All dependents First names _____ ● c</td> <td></td> </tr> <tr> <td>6d Disabled children only (see instructions) _____ ● d</td> <td></td> </tr> <tr> <td>Total ● 6e</td> <td></td> </tr> </table>	6a Yourself Regular <input type="checkbox"/> Severely disabled <input type="checkbox"/>6a	Total	6b Spouse/RDP ... Regular <input type="checkbox"/> Severely disabled <input type="checkbox"/>b		6c All dependents First names _____ ● c		6d Disabled children only (see instructions) _____ ● d		Total ● 6e	
6a Yourself Regular <input type="checkbox"/> Severely disabled <input type="checkbox"/>6a	Total										
6b Spouse/RDP ... Regular <input type="checkbox"/> Severely disabled <input type="checkbox"/>b											
6c All dependents First names _____ ● c											
6d Disabled children only (see instructions) _____ ● d											
Total ● 6e											

Check all that apply →	<p>7a ● You were: <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind</p> <p>● Spouse/RDP was: <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind</p>	<p>7b ● <input type="checkbox"/> You filed an extension</p>	<p>7c ● <input type="checkbox"/> You have federal Form 8886</p>	<p>7d <input type="checkbox"/> You filed Oregon Form 24</p>	<p>7e ● <input type="checkbox"/> If there is a kicker refund, I want to donate mine to the State School Fund</p>
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8 Federal adjusted gross income. Federal Form 1040, line 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 35; or 1040NR-EZ, line 10. See instructions, page 15 ● 8 .00 **Round to the nearest dollar**

ADDITIONS	9 Interest and dividends on state and local government bonds outside of Oregon... ● 9	<input type="text"/>	<input type="text"/> .00
	10 Other additions. Identify: ● 10x <input type="text"/> ● 10y \$ <input type="text"/> Schedule included 10z <input type="checkbox"/> ● 10	<input type="text"/>	<input type="text"/> .00
	11 Total additions. Add lines 9 and 10 ● 11	<input type="text"/>	<input type="text"/> .00
	12 Income after additions. Add lines 8 and 11 ● 12	<input type="text"/>	<input type="text"/> .00

SUBTRACTIONS	13 2010 federal tax liability (\$0-\$5,850; see instructions for the correct amount) ● 13	<input type="text"/>	<input type="text"/> .00
Include proof of withholding (W-2s, 1099s), payment, and payment voucher	14 Social Security included on federal Form 1040, line 20b; or Form 1040A, line 14b... ● 14	<input type="text"/>	<input type="text"/> .00
	15 Oregon income tax refund included in federal income..... ● 15	<input type="text"/>	<input type="text"/> .00
	16 Interest from U.S. government, such as Series EE, HH, and I bonds ● 16	<input type="text"/>	<input type="text"/> .00
	17 Federal pension income. See instructions, page 17. 17a <input type="text"/> % 17b <input type="text"/> % ● 17	<input type="text"/>	<input type="text"/> .00
	18 Other subtractions. Identify: ● 18x <input type="text"/> ● 18y \$ <input type="text"/> Schedule included 18z <input type="checkbox"/> ... ● 18	<input type="text"/>	<input type="text"/> .00
	19 Total subtractions. Add lines 13 through 18 ● 19	<input type="text"/>	<input type="text"/> .00
	20 Income after subtractions. Line 12 minus line 19 ● 20	<input type="text"/>	<input type="text"/> .00

DEDUCTIONS	If you are claiming itemized deductions, fill in lines 21-25. If you are claiming the standard deduction, fill in line 26 only.		
	21 Itemized deductions from federal Schedule A, line 29 ● 21	<input type="text"/>	<input type="text"/> .00
	22 Special Oregon medical deduction (age restricted, see instructions, page 23) ● 22	<input type="text"/>	<input type="text"/> .00
	23 Total Oregon itemized deductions. Add lines 21 and 22 ● 23	<input type="text"/>	<input type="text"/> .00
	24 State income tax claimed as an itemized deduction ● 24	<input type="text"/>	<input type="text"/> .00
	25 Net Oregon itemized deductions. Line 23 minus line 24..... ● 25	<input type="text"/>	<input type="text"/> .00
	OR		
	26 Standard deduction from page 23 ● 26	<input type="text"/>	<input type="text"/> .00
	27 Total deductions. Line 25 or line 26, whichever is larger ● 27	<input type="text"/>	<input type="text"/> .00
	28 Oregon taxable income. Line 20 minus line 27. If line 27 is more than line 20, enter -0- ● 28	<input type="text"/>	<input type="text"/> .00

TAX	29 Tax. See instructions, page 23. Enter tax here ● 29	<input type="text"/>	<input type="text"/> .00
	Check if tax is from: 29a <input type="checkbox"/> Tax tables or charts or ● 29b <input type="checkbox"/> Form FIA-40 or ● 29c <input type="checkbox"/> Worksheet FCG		
	30 Interest on certain installment sales..... ● 30	<input type="text"/>	<input type="text"/> .00
	31 Total tax before credits. Add lines 29 and 30 OREGON TAX BEFORE CREDITS ● 31	<input type="text"/>	<input type="text"/> .00

	32 Total tax before credits from front of form, line 31.....	32	.00
NONREFUNDABLE CREDITS	33 Exemption credit. If the amount on line 8 is less than \$125,300, multiply your total exemptions on line 6e by \$177. Otherwise, see instructions on page 24 ● 33	.00	}
	34 Retirement income credit. See instructions, page 25..... ● 34	.00	
	35 Child and dependent care credit. See instructions, page 25..... ● 35	.00	
	36 Credit for the elderly or the disabled. See instructions, page 25..... ● 36	.00	
	37 Political contribution credit. See limits, page 26..... ● 37	.00	
	38 Credit for income taxes paid to another state. State: ● 38y <input type="text"/> Schedule included 38z <input type="checkbox"/> ... ● 38	.00	
	39 Other credits. Identify: ● 39x <input type="text"/> ● 39y \$ <input type="text"/> Schedule included 39z <input type="checkbox"/> ● 39	.00	
Include proof	40 Total non-refundable credits. Add lines 33 through 39..... ● 40	.00	
	41 Net income tax. Line 32 minus line 40. If line 40 is more than line 32, enter -0-..... ● 41	.00	
PAYMENTS AND REFUNDABLE CREDITS	42 Oregon income tax withheld. Include Form(s) W-2 and 1099 ● 42	.00	}
	43 Estimated tax payments for 2010 and payments made with your extension ● 43	.00	
	44 Earned income credit. See instructions, page 28..... ● 44	.00	
	45 Working family child care credit from WFC, line 18..... ● 45	.00	
	46 Mobile home park closure credit. Include Schedule MPC..... ● 46	.00	
	47 Total payments and refundable credits. Add lines 42 through 46..... ● 47	.00	
	48 Overpayment. If line 41 is less than line 47, you overpaid. Line 47 minus line 41 OVERPAYMENT → ● 48	.00	
49 Tax to pay. If line 41 is more than line 47, you have tax to pay. Line 41 minus line 47.... TAX TO PAY → ● 49	.00		
50 Penalty and interest for filing or paying late. See instructions, page 28..... 50	.00		
51 Interest on underpayment of estimated tax. Include Form 10 and check box <input type="checkbox"/> ● 51	.00		
Exception # from Form 10, line 1 ● 51a <input type="text"/> Check box if you annualized ● 51b <input type="checkbox"/>			
52 Total penalty and interest due. Add lines 50 and 51..... 52	.00		
53 Amount you owe. Line 49 plus line 52 AMOUNT YOU OWE → ● 53	.00		
54 Refund. Is line 48 more than line 52? If so, line 48 minus line 52 REFUND → ● 54	.00		
55 Estimated tax. Fill in the part of line 54 you want applied to 2011 estimated tax ... ● 55	.00		
CHARITABLE CHECKOFF DONATIONS, PAGE 14	Oregon Nongame Wildlife ● 56	.00	}
	The Nature Conservancy ● 58	.00	
	Oregon Humane Society ● 60	.00	
	Oregon Veterans' Home ● 62	.00	
	Oregon Lions Sight & Hearing ● 64	.00	
	Special Olympics Oregon ● 66	.00	
	Charity code ● 68a <input type="text"/> ● 68b <input type="text"/>	.00	
	St. Vincent de Paul Society ● 57	.00	
<i>I want to donate part of my tax refund to the following fund(s)</i>	Doernbecher Children's Hospital ● 59	.00	}
	The Salvation Army ● 61	.00	
	Planned Parenthood of Oregon ● 63	.00	}
	Shriners Hospitals for Children ● 65	.00	
	Susan G. Komen for the Cure ● 67	.00	}
	Charity code ● 69a <input type="text"/> ● 69b <input type="text"/>	.00	
See instructions	70 Political party \$3 checkoff. Party code: ● 70a <input type="text"/> You ● 70b <input type="text"/> Spouse/RDP ● 70	.00	
	71 Total. Add lines 55 through 70. Total can't be more than your refund on line 54..... ● 71	.00	
	72 NET REFUND. Line 54 minus line 71. This is your net refund NET REFUND → ● 72	.00	

DIRECT DEPOSIT 73 For direct deposit of your refund, see instructions, page 30. ● **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, 1040NR, or 1040NR-EZ.

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			

If you owe, make your check or money order payable to the **Oregon Department of Revenue.**
Write your daytime telephone number and **"2010 Oregon Form 40"** on your check or money order.
Include your payment, along with the payment voucher on page 29, with this return.

<p>Mail TAX-TO-PAY returns to</p> <p>Oregon Department of Revenue PO Box 14555 Salem OR 97309-0940</p>	<p>Mail REFUND returns and NO-TAX-DUE returns to</p> <p>REFUND PO Box 14700 Salem OR 97309-0930</p>
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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 21–25.
- If you claim the standard deduction, fill in line 26.

Note: If you're married/RDP filing separately and one spouse/RDP itemizes, both must itemize deductions. If your spouse/RDP itemizes and you don't, your standard deduction is -0-.

21 Itemized deductions. You can claim your total itemized deductions after federal limitations as shown on federal Schedule A, line 29.

You can claim itemized deductions for Oregon even if you don't have enough deductions to 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 24. Use your federal adjusted gross income to figure the Schedule A limitations. Remember to keep Schedule A with your tax records.

22 Special Oregon medical deduction. Were you or your spouse/RDP **age 62 or older** on December 31, 2010? If so, enter the amount from federal Schedule A line 1 or line 3, whichever is less. To claim this deduction, you must itemize your deductions for Oregon.

24 State income tax claimed as an itemized deduction. Fill in the amount of Oregon state income tax you claimed as an itemized deduction on federal Schedule A, line 5.

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 2010 net tax liability, or the other state's 2010 tax claimed as an itemized deduction, whichever is less. For the credit instructions, see page 26.

Use the itemized deductions limit worksheet if your itemized deductions were limited. The worksheet is on our website or contact us to order it.

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

Single.....	\$1,950
Married/RDP filing jointly.....	3,900
Married/RDP filing separately	
<i>If spouse/RDP claims standard deduction</i>	1,950
<i>If spouse/RDP claims itemized deductions</i>	-0-
Head of household.....	3,140
Qualifying widow(er).....	3,900

Standard deduction—Age 65 or older, or blind. If you or your spouse/RDP are age 65 or older, or blind, you are entitled to a larger standard deduction amount.

Use the chart below to determine your larger standard deduction.

1. Are you: 65 or older? Blind?
If claiming spouse's/RDP's exemption, is your spouse/RDP: 65 or older? Blind?

If your filing status is:	And the number of boxes checked in step 1 is:	Then your standard deduction is:
Single	1	\$3,150
	2	4,350
Married/RDP filing jointly	1	4,900
	2	5,900
	3	6,900
	4	7,900
Married/RDP filing separately	1	2,950
	2	3,950
	3	4,950
	4	5,950
Head of household	1	4,340
	2	5,540
Qualifying widow(er)	1	4,900
	2	5,900

Fill in the total standard deduction on Form 40, line 26.

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 \$300, up to the maximum allowed for your filing status, or
- \$950.

The limit applies even if you qualify but are not claimed as a dependent on another person's return. See the standard deduction instructions for dependents on page 13.

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

27 Total deductions. Enter the **larger** of line 25 or line 26.

Oregon tax

29 Tax from tax tables or tax rate charts. Figure the tax on your Oregon taxable income, line 28. Go to the tax tables or rate charts on pages 37–39. Fill in your tax amount on line 29 and check box 29a. Please 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 38. The tax is \$1,546.

Example 2: A married couple has Oregon taxable income of \$75,500. They are filing jointly. They will use the married/RDP filing jointly rate chart J on page 39. They figure their tax like this:

Oregon taxable income		\$75,500
Subtract	-	50,000
		<u>25,500</u>
Multiply by 9%	×	0.09
		<u>2,295</u>
Then add	+	4,068
Their Oregon tax is		<u>\$6,363</u>

Tax from farm income averaging or farm asset capital gain method. If you qualify, you can compute your Oregon tax using one of the following methods:

Farm income averaging method. You can use the federal farm income averaging method even if you did not use farm income averaging on your federal return.

If you use Form FIA-40, *Oregon Farm Income Averaging for Full-Year Residents*, to calculate your tax, enter the tax amount from Form FIA-40, line 22, on Form 40, line 29. Check box 29b labeled "Form FIA-40." Include a copy of Form FIA-40 with your return. Download the form from our website or contact us to order it.

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.

If you use Worksheet FCG, *Farm Liquidation Long-Term Capital Gain Tax Rate*, to calculate your tax, enter the tax amount from Worksheet FCG, line 7, on Form 40, line 29. Check box 29c labeled "Worksheet FCG." Do not include a copy of Worksheet FCG with your return. Keep a copy with your records. Download the form from our website or contact us to order it.

30 Interest on certain installment sales. Do you have installment sales where you were required 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 is 0.4167 percent per month for 2010.

Credits—Non-refundable

Most credits cannot be more than your Oregon tax liability. Some credits have a carryforward provision that allows you to use the unused balance in the next year. Use credits that cannot be carried forward first.

33 Exemption credit. Your exemption credit may be reduced if your federal adjusted gross income (Form 40, line 8) is more than the threshold for your filing status.

If the charts below apply to you, follow the instructions in the box. Otherwise, complete the exemption credit worksheet below.

If your filing status is:	And Form 40, line 8 is less than or equal to:
Single	\$167,100
Married/RDP filing joint or qualifying widow(er)	\$250,650
Married/RDP filing separately	\$125,300
Head of household	\$208,850
...multiply your total exemptions on line 6e by \$177. Enter the result on Form 40, line 33.	
Do not use the exemption credit worksheet	

If your filing status is:	And Form 40, line 8 is more than:
Single	\$249,600
Married/RDP filing joint or qualifying widow(er)	\$333,150
Married/RDP filing separately	\$166,550
Head of household	\$291,350
...multiply your total exemptions on line 6e by \$58. Enter the result on Form 40, line 33.	
Do not use the exemption credit worksheet	

Exemption credit worksheet:

1. Enter the amount from Form 40, line 8. 1. _____
2. Enter the amount shown below for your filing status. 2. _____
 - Single—\$167,100
 - Married/RDP filing jointly or qualifying widow(er)—\$250,650
 - Married/RDP filing separately—\$125,300
 - Head of household—\$208,850
3. Line 1 minus line 2. 3. _____
4. Divide line 3 by \$2,500 (\$1,250 if married/RDP filing separately). Round the result up to the nearest whole number (for example, increase 0.0004 to 1). 4. _____
5. Multiply line 4 by 2% (0.02) and enter the result as a decimal. 5. _____
6. Multiply the total number of exemptions claimed on line 6e of your Oregon return by \$177 and enter the result here. 6. _____
7. Multiply the decimal on line 5 by line 6. 7. _____
8. **Exemption credit.** Line 6 minus line 7. Enter the result here and on Form 40, line 33. 8. _____

34 Retirement income credit. If you were age 62 or older on December 31, 2010, and receiving retirement income, you may qualify for a retirement income credit if:

- Your household income is less than \$22,500 (\$45,000 if married/RDP filing jointly), **and**
- Your Social Security benefits and/or tier 1 Railroad Retirement Board benefits are less than \$7,500 (\$15,000 if married/RDP filing jointly), **and**
- Your household income plus your Social Security and/or tier 1 Railroad Retirement Board benefits is less than \$22,500 (\$45,000 if married/RDP filing jointly).

Retirement income includes payments reported in Oregon taxable income from:

- U.S. government pensions (including military).
- State or local government pensions.
- Employee pensions.
- Individual retirement plans.
- Deferred compensation plans including defined benefit, profit sharing, and 401(k).
- Employee annuity plans.

Use the following worksheet to figure your credit.

- | | |
|--|-----------|
| 1. Enter the retirement income of the eligible individual(s) included on Form 40, line 8. | 1. _____ |
| 2. Enter any federal pension income subtracted from Oregon income on Form 40, line 17. See page 17. | 2. _____ |
| 3. Net Oregon taxable pension. Line 1 minus line 2. | 3. _____ |
| 4. Enter \$7,500 (\$15,000 if married/RDP filing jointly). | 4. _____ |
| 5. Enter both spouses'/RDPs' total 2010 Social Security and tier 1 Railroad Retirement Board benefits. | 5. _____ |
| 6. Line 4 minus line 5, but not less than -0-. | 6. _____ |
| 7. Enter your household income (to determine, see below). | 7. _____ |
| 8. Household income base. Enter \$15,000 (\$30,000 if married/RDP filing jointly). | 8. _____ |
| 9. Line 7 minus line 8, but not less than -0-. | 9. _____ |
| 10. Line 6 minus line 9, but not less than -0-. | 10. _____ |
| 11. Enter the smaller of line 3 or line 10. | 11. _____ |
| 12. Multiply line 11 by 9 percent (0.09). Enter the result here and on Form 40, line 34. | 12. _____ |

What is included in household income? Household income includes all taxable and nontaxable income of each spouse/RDP except:

- Social Security and tier 1 Railroad Retirement Board benefits.
- Your state income tax refund.
- Pension income excluded from federal AGI that is a return of your contributions.
- Pensions that are rolled over into an IRA.

Any losses claimed are limited to \$1,000 for each activity. Depreciation is limited to \$5,000.

The credit cannot be more than your tax liability. You cannot carry any amount that is more than your tax liability over to next year. You may claim this credit or the credit for the elderly or the disabled, line 36, but not both.

35 Child and dependent care credit. You're allowed an Oregon credit **only** if you qualify for the federal child and dependent care credit. You may still be able to claim the Oregon credit even if you can't use all of your federal credit. **Note to RDPs:** Use your "as if" federal return to see if you qualify for the Oregon credit.

Use the following worksheet:

- | | |
|--|----------|
| 1. Enter the amount from federal Form 2441, line 6. Do not enter more than \$3,000 for one qualifying child or \$6,000 for two or more qualifying children. | 1. _____ |
| 2. Enter the decimal amount from the following table. | 2. _____ |
- | | | |
|---|---------------|--------------------------------|
| If your federal taxable income from Form 1040, line 43; or Form 1040A, line 27 is: | | Your decimal amount is: |
| Over— | But not over— | |
| — | \$5,000 | 0.30 |
| 5,000 | 10,000 | 0.15 |
| 10,000 | 15,000 | 0.08 |
| 15,000 | 25,000 | 0.06 |
| 25,000 | 35,000 | 0.05 |
| 35,000 | 45,000 | 0.04 |
| 45,000 | — | 0.00 |
- | | |
|--|----------|
| 3. Multiply the amount on line 1 by the decimal on line 2. Enter here and on Form 40, line 35. | 3. _____ |
|--|----------|

Did you pay 2009 child care expenses in 2010? If so, you may be able to use that amount to increase your 2010 Oregon child and dependent care credit. For more information, please contact us.

Carryforward. Your total 2010 child and dependent care credit can't be more than your 2010 Oregon tax liability. You can carry forward any excess credit over the next five years. If the excess isn't used within five years, it's lost. See other credits instructions, page 26.

36 Credit for the elderly or the disabled. The Oregon credit is 40 percent of your federal credit.

You can claim an Oregon credit **only** if you qualify for the federal credit. Please complete federal Schedule R, even if you aren't using the federal credit.

Multiply the amount on federal Schedule R, line 20 by 0.40 (40 percent). **RDPs:** Use your "as if" federal return to see if you qualify for the Oregon credit.

You can claim this credit or the retirement income credit, line 34, but **not** both.

37 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 2010 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.

38 Credit for income taxes paid to another state. Did you pay income taxes to another state or U.S. territory on income that is also taxed by Oregon? If so, you may be able to claim this credit.

If you were a full-year Oregon resident and had income taxed by Arizona, California, Indiana, or Virginia, you cannot claim the credit on your Oregon return. However, you can claim the credit on the nonresident return you file with those states. If income is taxed by Oregon and another state not listed here, claim the credit on your Form 40 Oregon resident return, line 38. If you only paid taxes to one other state, enter the two-letter state abbreviation on Form 40, line 38y and the credit amount on Form 40, line 38.

If you are claiming the credit for more than one state, do not enter a state abbreviation on line 38y. Instead check box 38z and include Schedule OR-ASC with your return identifying the states and the credit amount for each state. Enter the total for all states from Schedule OR-ASC on Form 40, line 38.

This credit is only for state income tax. You cannot claim this credit for city or county income tax, sales tax, alternative minimum tax (AMT), property tax, school tax, or building funds.

Your credit is the **smallest** of the following:

- The other state's 2010 net tax liability.
- Your Oregon tax liability after all credits, except credits for income taxes paid to other states.
- The amount figured using the following formula:

Divide your modified adjusted gross income (MAGI) taxed by both states by your total MAGI. Multiply the result by your Oregon tax after subtracting all other credits.

$$\frac{\text{Your MAGI taxed by both states}}{\text{Your total MAGI}} \times \text{Your Oregon tax after subtracting all other credits}$$

Your total MAGI equals the sum of lines 8 and 9 minus lines 14–17 of Form 40. Add the amount on Form 40, line 10, only if it's income Oregon taxes but the federal government doesn't. Subtract the amount on Form 40, line 18, only if it's income the federal government taxes but Oregon doesn't.

Caution: You can't claim this credit **and** claim the tax you paid as an itemized deduction. On Form 40, line 24, in addition to the Oregon tax you claim as an itemized deduction, fill in the smaller of the following:

- The other state's 2010 tax claimed as an itemized deduction, or
- The other state's 2010 net tax liability.

If the credit is based on a tax liability paid in two different tax years, you may be required to restore the deduction to Oregon income in two different tax years. For more information, please contact us.

Important! You must include a copy of the other state's return and proof of payment with your Oregon return.

39 Other credits. You may qualify for other non-refundable credits listed on pages 27–28. Please identify the credit using the numeric code. If you have only one "Other credit," enter the numeric code on line 39x and the amount on lines 39y and 39. For example, if you're claiming a \$45 residential energy credit, enter "729" on line 39x and "\$45" on lines 39y and 39. If you're claiming more than one "Other credit," **do not** enter a code or amount on line 39x or 39y. Instead, check box 39z and include Schedule OR-ASC with your return with the numeric codes and amounts of the credits. Enter the total from Schedule OR-ASC on Form 40, line 39.

- **Biofuel consumer [code 744].** Do you use E85 or B99 fuel blends for your car? Do you heat your home with wood pellets or biodiesel that's at least B20? If so, you may be eligible for this credit. Your credit is 50 cents per gallon of qualifying fuel blends, up to \$200 per Oregon registered vehicle. For wood pellets, your credit is \$10 per bone dry ton up to \$200 per taxpayer. If heating your home with qualifying biodiesel, your credit is five cents per gallon up to \$200. Contact the department for more information.

- **Child and dependent care carryforward [code 704].** To qualify, your net income tax on last year's Oregon return must have been zero. Enter the amount of unused credit from a prior year. The prior tax carryforward plus your current year's credit can't be more than your Oregon tax liability on Form 40, line 41. You can carry forward any excess credit from line 35 over the next five years. If the carryforward isn't used within five years, it's lost.

- **Long-term care insurance premiums [code 716].** You're allowed a long-term care insurance premiums credit if:
 - Your policy was issued in 2000 or later, and
 - You, your parents, or your dependents are the policy beneficiaries, and
 - You paid premiums for 2010.

The credit for single and joint filers is the **smaller** of 15 percent of the premiums paid or \$500. If you're married/RDP filing separately, the combined credits on the spouses'/RDPs' returns can't be more than the credit they would have been allowed on a joint return.

Any federal benefit due to a federal deduction for the premiums must be reported as an Oregon addition. See page 16.

Employers paying for long-term care insurance for employees may also claim this credit.

Download the publication *Long-Term Care Insurance Premiums Tax Credit* from our website or contact us.

- **Oregon Cultural Trust [code 722].** If you donate to an Oregon nonprofit cultural organization during the tax year and you donate a matching amount to the Oregon Cultural Trust, you can claim a tax credit.

You can claim a tax credit of up to \$500 per taxpayer (\$1,000 on a joint return) for the amount you contributed to the Oregon Cultural Trust. Any federal benefit due to a federal deduction must be reported as an Oregon addition. For more information, please contact us. For more information about the Oregon Cultural Trust, go to www.culturaltrust.org.

- **Residential energy [code 729].** You must purchase a qualifying energy efficient appliance or vehicle or install a solar device or geothermal system. Renters who purchase qualifying equipment or systems may also apply for this credit. Only vehicles registered in Oregon qualify for this credit. For more information, go to the Oregon Department of Energy's website at www.oregon.gov/ENERGY, or call 503-378-4040 (Salem) or 1-800-221-8035 (toll-free from an Oregon prefix).
- The following credits apply to only a few people and are not explained in this booklet. For more information, go to our website or contact us.
 - Adoption expenses carryforward [code 700].
 - Advanced telecommunications facilities [code 701].
 - Biomass production/collection [code 743].
 - Business energy [code 703].
 - Business tax credits from flow-through entity [code 736].
 - Child Care Fund contributions [code 705].
 - Claim of right income repayments [code 706].
 - Crop donation [code 708].

- Diesel engine repower or retrofit [code 734].
- Electronic commerce zone investment [code 710].
- Employer-provided dependent care assistance [code 707].
- Employer scholarship [code 711].
- Farmworker housing [code 712].
- Fish screening devices [code 714].
- IDA donation [code 715].
- IDA withdrawal for home purchase [code 738].
- Involuntary move of a mobile home, non-refundable (for 2006 moves only) [code 741].
- Loss of use of limbs [code 717].
- Low-income caregiver credit [code 718].
- Mutually taxed gain on the sale of residential property [code 720].
- On-farm processing machinery and equipment carryforward [code 721].
- Oregon Production Investment Fund [code 737].
- Oregon Veterans' Home physicians [code 747].
- Pollution control facilities carryforward [code 724].
- Reforestation of underproductive forestlands [code 727].
- Reservation enterprise zone [code 728].
- Riparian land [code 735].
- Rural EMTs [code 742].
- Rural medical practitioners [code 731].
- TRICARE provider [code 746].
- University venture fund [code 739].
- Water transit vessel [code 740].

Tax payments and refundable credits

- 42 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. **Include a readable copy** of your Form W-2 from each job and any Form(s) 1099 showing Oregon income tax withheld.

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, 2011, 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 2011 wages for Oregon. Download the publication *Oregon Income Tax Withholding* from our website or contact us to order it.

- 43 Estimated tax payments for 2010.** Fill in the total estimated tax payments you made before filing your Oregon return. These payments were due April 15, 2010; June 15, 2010; September 15, 2010; and January 17, 2011. Include any payments you made with your Oregon extension. Also include any refund

you applied to your 2010 estimated tax. If the department adjusted your applied refund, be sure to use the adjusted amount. If you need to verify your estimated payment amounts, please contact us.

44 Earned income credit (refundable). 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 6 percent of your federal credit. For example, if your federal credit is \$400, your Oregon credit is \$24 ($\400×0.06). **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 64a; Form 1040A, line 41a; or Form 1040EZ, line 9a. 1. _____
2. Multiply the amount on line 1 by 6 percent (0.06). Enter the result here and on Form 40, line 44. 2. _____

If the credit is more than your tax liability, the difference will be refunded to you.

45 Working family child care credit (refundable). This credit is available to low-income working families with qualifying child care expenses. To see if you qualify, go to page 34.

46 Mobile home park closure credit (refundable). Enter the amount from Schedule MPC, line 5. Include Schedule MPC with your return. For more information, go to our website or contact us.

Penalties and interest

50 Penalty and interest. Your tax is due by April 18, 2011. Your return is also due by April 18, 2011, unless you file for an extension.

Penalty. Include a penalty payment if you:

- Mail your payment after April 18 (even if you have an extension to file).
- 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 filing your return or paying your tax after April 18, 2011, include interest on any unpaid tax.

An interest period is each full month starting with the day after the due date. For example, April 19 to May 18 is a full month and an interest period.

The 2011 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. It may delay processing of your refund.

51 Interest on underpayment of estimated tax. For 2010, you'll have an underpayment if you paid less than 90 percent of the tax due on **each** estimated tax payment due date or tax owed is more than \$1,000.

Use Form 10, *Underpayment of Oregon Estimated Tax*, to determine if you have an underpayment. Download the form from our website or contact us to order it. If you have an underpayment, you must file Oregon Form 10 with your return.

If you have an underpayment, fill in the amount of interest due from Form 10, line 34 on Form 40, line 51, and check the box. Include Form 10 with your return. If you meet an exception, enter the exception number on line 51a and do not include Form 10. If you used the *Annualized Income Worksheet*, check box 51b and file the form with your return.

53 Amount you owe. You may pay with a check, money order, electronic payment, or credit card.

Payment options

Electronic payment from your checking or savings account

You can pay your current year income taxes, 2011 estimated income taxes, any prior year tax 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.

Credit card payments

You can pay with your Discover, MasterCard, or Visa credit card. Contact the service provider supporting Oregon's program. The provider **will charge** you a convenience fee based on the amount of your tax payment. 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 with your return.**

Credit card service provider:

Official Payments Corporation, 1-866-720-1327
www.officialpayments.com

Direct deposit

Form 40S **42**

Form 40 **73**

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 appropriate box, either checking or savings, but not both.**
3. **Enter your nine-digit routing number.** The routing number must begin with 01 through 12, 21 through 32, or 61 through 72.
4. **Enter the number** of the account 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.
5. **Check yes only** if your refund will go to an account outside the United States. **Note:** If you check yes, you will be issued a paper check.

Signature block

Signature(s). Be sure to sign and date your return. If you're filing a joint return, both taxpayers must sign.

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/OTPB.
- State Board of Accountancy in Salem, 503-378-4181 for public accountants and certified public accountants, or go to www.oregon.gov/BOA.

License number. Tax consultants, enter your license number. CPAs, enter your certificate 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 Form 40 or Form 40S.
2. Include Form(s) W-2 and any Form(s) 1099 showing Oregon tax withheld.
3. Include your check or money order and completed Form 40-V payment voucher (page 29). If you're paying by credit card or electronic payment, do **not** use Form 40-V.
4. **If applicable**, place these items in the following order behind the Oregon form:
 - Schedule OR-ASC, *Oregon Adjustments for Form 40 Filers*.
 - *Oregon Amended Schedule*.
 - Copy (front and back) of your federal Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ. If you are filing as an RDP, include the federal "as if" return. **Write "RDP for Oregon Only" 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 RDP actually filed.

Continued on page 33

Schedule WFC

Oregon Working Family Child Care Credit for Form 40 and Form 40S Filers

2010

Last name	First name and initial	Social Security number (SSN) - -	<input type="checkbox"/> Attending school <input type="checkbox"/> Form WFC-DP is included
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 - -	<input type="checkbox"/> Attending school <input type="checkbox"/> Form WFC-DP is included

YOU MAY BE REQUIRED TO PROVIDE PROOF OF YOUR PAYMENT OF YOUR CHILD CARE EXPENSES

Household Size Calculation

- Enter the number of exemptions you claimed on your federal return 1
- Enter the number of exemptions you did not claim on your federal return because you released the exemption to the child's other parent 2
- Add lines 1 and 2 3
- Enter the number of exemptions you claimed on your federal return for people who did not live in your household during 2010, including exemptions released to you by your child's other parent, or who are not related by blood, marriage, RDP, or adoption 4
- Household size. Line 3 minus line 4 5

FOR COMPUTER USE ONLY

Qualifying Child Care Expenses Paid in 2010. Complete all information for each child care provider you paid in 2010.

Provider's full name and complete address	Provider's SSN or FEIN	Child to Provider Relationship	Amount You Paid to Provider
6. Name _____ Address _____ City, State, ZIP Code _____	<input type="text"/>	<input type="text"/> (enter code)	<input type="text"/>
	Provider's Telephone No. _____ 6	\$ <input type="text"/>

Provider's full name and complete address	Provider's SSN or FEIN	Child to Provider Relationship	Amount You Paid to Provider
7. Name _____ Address _____ City, State, ZIP Code _____	<input type="text"/>	<input type="text"/> (enter code)	<input type="text"/>
	Provider's Telephone No. _____ 7	\$ <input type="text"/>

Provider's full name and complete address	Provider's SSN or FEIN	Child to Provider Relationship	Amount You Paid to Provider
8. Name _____ Address _____ City, State, ZIP Code _____	<input type="text"/>	<input type="text"/> (enter code)	<input type="text"/>
	Provider's Telephone No. _____ 8	\$ <input type="text"/>

9. Add amounts on lines 6 through 8 and enter the result here. If you have more than three providers, check here 9a 9 \$

Qualifying Child Information—Complete all information for each child

First and Last Name of Child	Child's SSN	Child's Date of Birth	Child to Taxpayer Relationship (enter code)	Qualifying Expenses You Paid for Child
10. _____	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$ <input type="text"/>
11. _____	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$ <input type="text"/>
12. _____	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$ <input type="text"/>
13. _____	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$ <input type="text"/>
14. Add amounts on lines 10 through 13 and enter the result here. If you have more than four qualifying children, check here 14a <input type="checkbox"/> 14				\$ <input type="text"/>

Computation of Credit

- Enter your federal adjusted gross income (Form 40S or Form 40, line 8) 15
- Enter the total qualifying child care expenses you paid in 2010 from line 9 above 16
- Enter the decimal amount from the working family child care credit table on the back (use the table that matches your household size on line 5 above). For example, if the amount on line 5 is 4, use Table 4 17 X .
- Multiply the amount on line 16 by the decimal amount on line 17. Enter the result here and on Form 40S, line 21; or Form 40, line 45. This is your working family child care credit 18

Working family child care credit—2010 tables

Table 1, household size = 1		
If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
—	\$21,650	0.40
\$21,651	22,750	0.36
22,751	23,850	0.32
23,851	24,900	0.24
24,901	26,000	0.16
26,001	27,100	0.08
27,101	—	0.00

Table 2, household size = 2		
If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
—	\$29,150	0.40
\$29,151	30,600	0.36
30,601	32,050	0.32
32,051	33,500	0.24
33,501	34,950	0.16
34,951	36,450	0.08
36,451	—	0.00

Table 3, household size = 3		
If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
—	\$36,600	0.40
\$36,601	38,450	0.36
38,451	40,300	0.32
40,301	42,100	0.24
42,101	43,950	0.16
43,951	45,800	0.08
45,801	—	0.00

Table 4, household size = 4		
If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
—	\$44,100	0.40
\$44,101	46,300	0.36
46,301	48,500	0.32
48,501	50,700	0.24
50,701	52,900	0.16
52,901	55,150	0.08
55,151	—	0.00

Table 5, household size = 5		
If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
—	\$51,600	0.40
\$51,601	54,150	0.36
54,151	56,750	0.32
56,751	59,300	0.24
59,301	61,900	0.16
61,901	64,500	0.08
64,501	—	0.00

Table 6, household size = 6		
If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
—	\$59,050	0.40
\$59,051	62,000	0.36
62,001	64,950	0.32
64,951	67,900	0.24
67,901	70,850	0.16
70,851	73,850	0.08
73,851	—	0.00

Table 7, household size = 7		
If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
—	\$66,550	0.40
\$66,551	69,850	0.36
69,851	73,200	0.32
73,201	76,500	0.24
76,501	79,850	0.16
79,851	83,200	0.08
83,201	—	0.00

Table 8, household size = 8*		
If the amount on Schedule WFC, line 15 is:		Enter this decimal amount on Schedule WFC, line 17:
at least:	but not more than:	
—	\$74,000	0.40
\$74,001	77,700	0.36
77,701	81,400	0.32
81,401	85,100	0.24
85,101	88,800	0.16
88,801	92,550	0.08
92,551	—	0.00

* If your household size is more than eight, contact the department for the tables you need.

Schedule WFC relationship codes			
Son.....	S	Grandchild	GC
Daughter.....	D	Niece.....	NC
Stepson.....	SS	Nephew	NW
Stepdaughter.....	SD	Sister/Brother.....	SB
Eligible foster child	EF	Sister-in-law	SL
Aunt	A	Brother-in-law.....	BL
Uncle	U	Other relative.....	O
Cousin.....	CS	None.....	N

Continued from page 30

- Schedule WFC, *Oregon Working Family Child Care Credit*.
- Form 10, *Underpayment of Oregon Estimated Tax*.
- Proof required to claim credit for income taxes paid to another state.
- Form 243, *Claim to Refund Due a Deceased Person*.
- Form 24, *Oregon Like-Kind Exchanges/Involuntary Conversions*.
- Form FIA-40, *Oregon Farm Income Averaging for Full-Year Residents*.
- *Exempt Income Schedule for Enrolled Members of a Federally Recognized American Indian Tribe*.
- Schedule MPC, *Mobile Home Park Closure*.
- Form BPC, *Biomass Producer and Collector Credit*.
- *Transfer Notice for Certain Credits*.
- Statements for lines that need explanation.

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

How long do I have to file my return and get a refund?

You have three years from the due date of the return to file a claim for refund. By law, we cannot issue a refund if you file your return more than three years after the return's due date.

To avoid processing delays, remember to:

Type or clearly print your name, Social Security number, date of birth, complete mailing address, and daytime telephone number on your return.

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

Identify amounts on Form 40, lines 10, 18, and 39 as instructed.

Verify your bank account information if you are requesting direct deposit.

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

Sign your return (both spouses or RDPs must sign a joint return).

Include a copy of your federal return (front and back only) with your Form 40. Do **not** include federal schedules.

Include Form 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 40-V.

Mail your return in a stamped envelope. Use a business envelope (4 × 9½ inches) or larger and be sure to use enough postage. Please do not 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

2010 federal tax liability subtraction

Complete the following worksheet to determine your **federal tax liability** subtraction for 2010. 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:** Use amounts from your actual return(s), **not** your "as if" return.

1. Enter your federal tax liability from Form 1040, line 55; Form 1040A, line 35; Form 1040EZ, line 11; Form 1040NR, line 51; or Form 1040NR-EZ, line 15. 1. _____
2. Enter your tax on qualified retirement plans from Form 1040, line 58; or Form 1040NR, line 54; any recapture taxes you included on the dotted line of Form 1040, line 60; or Form 1040NR, line 57 (example: first-time homebuyer credit); and the amount on Form 1040NR, line 52. 2. _____
3. Add lines 1 and 2. 3. _____
4. Enter the amount reported on Form 1040, line 63; Form 1040A, line 40; or 1040EZ, line 8. 4. _____
5. Enter the amount reported on Form 1040, line 66; or Form 1040A, line 43. 5. _____
6. Enter the amount reported on Form 1040, line 67. 6. _____
7. Add lines 4, 5, and 6. 7. _____
8. Subtract line 7 from line 3 (if less than -0-, enter -0-). 8. _____
9. Enter your maximum allowable tax liability subtraction from the table below. Don't fill in less than -0- or more than \$5,850 9. _____
10. Enter the smaller of line 8 or line 9 here and on Form 40S, line 9 or Form 40, line 13. 10. _____

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 or Married/RDP filing separately	-0-	\$125,000	\$5,850
	\$125,000	\$130,000	\$4,700
	\$130,000	\$135,000	\$3,500
	\$135,000	\$140,000	\$2,350
	\$140,000	\$145,000	\$1,150
Married/RDP filing jointly, or Head of household, or Qualifying widow(er)	\$145,000 or more		-0-
	-0-	\$250,000	\$5,850
	\$250,000	\$260,000	\$4,700
	\$260,000	\$270,000	\$3,500
	\$270,000	\$280,000	\$2,350
	\$280,000	\$290,000	\$1,150
	\$290,000 or more		-0-

Caution: Don't include any of the following on line 2:

- Self-employment tax.
- Social Security and Medicare tax on tips.
- Advance earned income credit payments.
- Household employment taxes.

Are you amending your 2010 return? See the Oregon Amended Schedule instructions to figure your subtraction for federal tax liability.

Federal tax from a prior year and foreign tax: Did you pay additional federal tax in 2010 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. Go to the 2010 *Publication 17½* at www.oregon.gov/dor/forms to see if you qualify for these subtractions.

Is the IRS figuring your federal tax for you? Do not write an amount on Form 40S, line 9 or Form 40, line 13. You will not be able to finish your Oregon return without your federal tax liability. On Form 40S, complete lines 14 through 17 and lines 19 through 23. On Form 40, complete the subtractions, deductions, non-refundable credits, and payments sections, as applicable. Don't forget to include a copy of your federal Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ with your Oregon return. Write "Calculate federal tax" in blue or black ink at the top left corner of your return. We will use the information on your federal return to determine your federal tax liability, and finish your Oregon return for you. Be sure to include Form(s) W-2 and any Form(s) 1099 showing Oregon tax withheld. Go to the signature block section on page 30.

Working family child care credit

This refundable credit is available to low-income working families with qualifying child care expenses. To qualify, **all** of the following must be true:

- You had at least \$7,900 of earned income, and
- You had \$3,100 or less of investment income (such as interest, dividends, and capital gains), and
- Your AGI was less than the limits for your household size shown on the back of Schedule WFC, and
- You paid qualifying child care expenses to allow you and your spouse/RDP to work or attend school at least part-time or you or your spouse/RDP are exempt from this requirement due to a qualifying disability (see below), and
- You paid qualifying child care expenses for your qualifying child. A qualifying child is your child, step child, grandchild, step grandchild, brother, sister, stepbrother, stepsister, nephew, niece, step nephew, step niece, or eligible foster child who:
 - Lived with you at least half of the year, and
 - Was under the age of 13 at the time the care was provided, or
 - Was a child who qualifies for the additional exemption credit for a child with a disability; and

- Your child care provider was not the child's parent or guardian, or
- Your relative or step relative under age 19.

Note: If you're married/RDP filing separately, you must be legally separated or permanently living apart on December 31, 2010, to qualify.

Note to RDPs: Use your federal "as if" return to see if you qualify for this credit.

If you qualify, complete Schedule WFC, *Oregon Working Family Child Care Credit*, on page 31. Include this schedule with your return.

Schedule WFC instructions for residents

You must complete all information on the schedule. Failure to include or including an incomplete schedule may result in delay or denial of your WFC credit. Your refund will take longer to process when claiming this credit.

Reminder: If you qualify as a special case Oregon resident or a resident living abroad (including military), you must file as a nonresident and you do not qualify for this credit. See Form 40N filing instructions.

Check the boxes

Attending school. Check this box if you or your spouse/RDP had childcare expenses because of attending school at least part time.

Form WFC-DP is included. Check this box if you or your spouse/RDP has a qualifying disability that keeps you from working, attending school, and caring for yourself and the children. Only one spouse/RDP can qualify for the exception. The other spouse/RDP must still work or attend school at least part time. The qualifications are not the same as the severely disabled exemption credit.

To use the exception, the disabled spouse/RDP must have a disability that prevents (or severely restricts) them from **all** of the following:

- Performing an activity of daily living, including bathing, dressing, feeding, toileting, etc.;
- Working;
- Going to school at least part time; **and**
- Caring for the child(ren).

To claim the exception, the disabled taxpayer and their doctor need to fill out Form WFC-DP. Go to our website or contact us to get Form WFC-DP. This form must be included each year that one of you meets the exception. Keep a copy of the form with your tax records and with your doctor. **We may contact your doctor or request a copy of the form at a later date.**

Household size calculation

Sched. WFC 1-5 Generally, your household size is the number of people you claim as exemptions on your federal tax return who are related to you by blood, marriage, RDP, or adoption and live in your home. Household size can include your child of whom you have primary custody, even if you allowed the child's other parent to claim the exemption on their tax return. **Don't** include people you're entitled to claim on your tax return who didn't live with you in your home for all of 2010 or who aren't related to you. A person cannot be counted in the household size on more than one return.

Example 1: Rusty and Deb are unmarried and are the parents of two children. They maintain separate households and have joint custody of the children. The children live more than half the year with Deb. Even though the children are Deb's qualifying children, she releases the dependent exemption for one child to Rusty. Only Deb may claim the credit based on the child care expenses she paid because she is the custodial parent.

Deb's household size is three (herself, one dependent child whose exemption she claims, and one dependent child whose exemption is released to Rusty). Deb will enter "2" on line 1 of Schedule WFC and "1" on line 2 for a total of "3" on line 5.

Example 2: Jay and Rena have three qualifying children. They also support Rena's parents who live in Mexico. They claim seven exemptions on their tax return. Jay and Rena's household size is five, because only five of them live in their home. They will enter "7" on line 1 of Schedule WFC and "2" on line 4 for a total of "5" on line 5.

Qualifying child care expenses paid in 2010

Sched. WFC 6-9 **Provider's full name and complete address.** Enter the child care provider's information. If you have more than three providers, check box 9a and include a separate sheet with the same information for the additional providers.

Provider's SSN or FEIN. You **must** include your provider's Social Security number, federal employer identification number (FEIN), or individual taxpayer identification number (ITIN).

Provider's telephone number. Enter a daytime telephone number for the provider. **Important:** We need a current telephone number to contact the provider. Otherwise, your refund may be delayed.

Child to provider relationship. Identify the relationship of the child to the provider using the relationship codes on the back of Schedule WFC.

Amount paid to provider. Qualifying child care expenses are those paid for your qualifying child for the primary purpose for you to work or attend school. If married/RDPs, both of you must be working or attending school for the expenses to qualify. You can claim this credit even if you pay your expenses with pre-tax dollars from an employer benefit plan. You must pay for the child care during 2010 for the payments to be qualifying child care expenses.

Qualifying child care expenses do **not** include amounts you paid for:

- Public or private school (K–12);
- After-school activities;
- Sports;
- Overnight camps;
- Boarding school;
- Food, gas, supplies; or
- Late payment fees or other fees.

You can claim only the expenses **you** actually paid during the year.

You cannot claim expenses that are paid by someone else such as a state assistance agency or a family member.

Example 3: Jeff works for a company that offers dependent care benefits. He contributes \$4,000 pre-tax each year to a flexible spending arrangement. Jeff's employer reports the \$4,000 of dependent care benefits in box 10 of his W-2. Jeff also paid \$1,000 with after-tax dollars. Jeff may claim the working family child care credit based on \$5,000 in qualifying child care expenses.

Example 4: Cate qualifies for state assistance to pay her child care expenses. The child care provider charges Cate \$600 per month to care for her two qualifying children. Of the \$600 per month, the state paid \$450, and Cate paid a co-pay of \$150. Cate can only claim the amount she actually paid. She will enter \$1,800 on line 6 of the schedule ($\$150 \times 12$ months). She will not include the non-qualifying expenses paid by the state.

Example 5: Angie and Zach are married and have three children. Angie works full time and Zach does not work or attend school and is receiving disability. Zach is paralyzed below the waist from an automobile accident. Zach does not need assistance with any of the activities of daily living. Zach's disability does not qualify for the exception. Angie and Zach cannot claim this credit for their child care expenses.

Example 6: Mason and Barbara are married and have two children. Mason works full time. Barbara is unable to work because of a brain tumor. Barbara has a home care worker come to their home daily because she is unable to care for herself while Mason is away at work. Mason and Barbara pay \$750 a month for child care and \$800 a month for care for Barbara. Barbara and her doctor completed Form WFC-DP showing that Barbara has a qualifying disability. Mason and Barbara can claim this credit for the \$750 a month they paid for child care. The amount paid for Barbara's care does not qualify for this credit.

Proof of qualifying child care expenses. You must be able to prove that **you** paid the child care expenses to claim this credit. Acceptable proof **may** include, **but is not** limited to, legible copies of:

- Cancelled checks (front and back) or money order stubs;
- Duplicate checks along with bank statements; and
- **Signed** receipts from the child care provider **received at the time of payment.** Receipts should include:
 - The child's full name.
 - Dates of care.
 - Date and amount of child care paid.

- Name of person or agency paying.
- Provider's name, address, and telephone number.
- Provider's identification number (SSN/FEIN).
- The method of payment (check, money order, cash, etc.).
- Include bank statements or bank receipts showing cash withdrawals if paying in cash or money order.

If you have more than one child, be sure the information is listed separately for each child.

Example 7: Abby has two children and works full time. Abby's friend, Tonya, is Abby's child care provider. Abby pays Tonya \$500 a month in cash. During the processing of her tax return, Abby was asked for proof that she paid Tonya. She did not provide receipts or other proof of payment. Abby's credit was denied. Abby filed a written objection and provided receipts Tonya filled out after Abby's credit was denied. Abby cannot claim the credit because the receipts were not provided to her at the time of payment and she has no other proof that she paid Tonya.

Important: If you did not provide complete information, we may ask for additional proof. If you pay a relative or friend to care for your children, you may be asked to provide proof showing you actually paid qualifying child care expenses. Documents provided will not be returned. *Be sure to ask for a signed receipt from your child care provider each time you pay for child care.*

Qualifying child information

Sched. WFC **10–14**

Enter the full name, Social Security number or ITIN, date of birth, and relationship to you using the codes on the back of Schedule WFC for each qualifying child.

Enter the portion of expenses you listed in the child care provider section that apply to each child. The amounts shown on line 9 and line 14 should always be the same. If you have more than four qualifying children, check box 14a and include a separate sheet with the same information for the additional children.

Computation of credit

Sched. WFC **15**

Enter your federal AGI (Oregon Form 40 or 40S, line 8) on Schedule WFC, line 15.

Sched. WFC **16**

Enter the total qualifying expenses from Schedule WFC, line 9, on Schedule WFC, line 16.

Sched. WFC **17**

Use the table on the back of Schedule WFC that matches your household size, line 5.

For example, if your household size is three, use Table 3 to find the percentage you need to apply to your qualifying expenses. Enter that percentage on Schedule WFC, line 17.

2010 Tax Tables for Forms 40S & 40

S Use column S if you are:

- Single
- Married or RDP filing separately

J Use column J if you are:

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

If income from Form 40S, line 12; or Form 40, line 28 is:		And you use column:		If income from Form 40S, line 12; or Form 40, line 28 is:		And you use column:		If income from Form 40S, line 12; or Form 40, line 28 is:		And you use column:		If income from Form 40S, line 12; or Form 40, line 28 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	223	203			9,000 – 9,100	601	512			14,000 – 14,100	1,051	862
				4,100 – 4,200	230	208			9,100 – 9,200	610	519			14,100 – 14,200	1,060	869
				4,200 – 4,300	237	213			9,200 – 9,300	619	526			14,200 – 14,300	1,069	876
				4,300 – 4,400	244	218			9,300 – 9,400	628	533			14,300 – 14,400	1,078	883
				4,400 – 4,500	251	223			9,400 – 9,500	637	540			14,400 – 14,500	1,087	890
				4,500 – 4,600	258	228			9,500 – 9,600	646	547			14,500 – 14,600	1,096	897
				4,600 – 4,700	265	233			9,600 – 9,700	655	554			14,600 – 14,700	1,105	904
				4,700 – 4,800	272	238			9,700 – 9,800	664	561			14,700 – 14,800	1,114	911
				4,800 – 4,900	279	243			9,800 – 9,900	673	568			14,800 – 14,900	1,123	918
				4,900 – 5,000	286	248			9,900 – 10,000	682	575			14,900 – 15,000	1,132	925
0 – 20	20 – 50	0	0													
		2	2													
\$ 50		\$ 5,000				\$ 10,000				\$ 15,000						
50 – 100		4	4	5,000 – 5,100	293	253			10,000 – 10,100	691	582			15,000 – 15,100	1,141	932
100 – 200		8	8	5,100 – 5,200	300	258			10,100 – 10,200	700	589			15,100 – 15,200	1,150	939
200 – 300		13	13	5,200 – 5,300	307	263			10,200 – 10,300	709	596			15,200 – 15,300	1,159	946
300 – 400		18	18	5,300 – 5,400	314	268			10,300 – 10,400	718	603			15,300 – 15,400	1,168	954
400 – 500		23	23	5,400 – 5,500	321	273			10,400 – 10,500	727	610			15,400 – 15,500	1,177	963
500 – 600		28	28	5,500 – 5,600	328	278			10,500 – 10,600	736	617			15,500 – 15,600	1,186	972
600 – 700		33	33	5,600 – 5,700	335	283			10,600 – 10,700	745	624			15,600 – 15,700	1,195	981
700 – 800		38	38	5,700 – 5,800	342	288			10,700 – 10,800	754	631			15,700 – 15,800	1,204	990
800 – 900		43	43	5,800 – 5,900	349	293			10,800 – 10,900	763	638			15,800 – 15,900	1,213	999
900 – 1,000		48	48	5,900 – 6,000	356	298			10,900 – 11,000	772	645			15,900 – 16,000	1,222	1,008
\$ 1,000		\$ 6,000				\$ 11,000				\$ 16,000						
1,000 – 1,100		53	53	6,000 – 6,100	363	303			11,000 – 11,100	781	652			16,000 – 16,100	1,231	1,017
1,100 – 1,200		58	58	6,100 – 6,200	370	309			11,100 – 11,200	790	659			16,100 – 16,200	1,240	1,026
1,200 – 1,300		63	63	6,200 – 6,300	377	316			11,200 – 11,300	799	666			16,200 – 16,300	1,249	1,035
1,300 – 1,400		68	68	6,300 – 6,400	384	323			11,300 – 11,400	808	673			16,300 – 16,400	1,258	1,044
1,400 – 1,500		73	73	6,400 – 6,500	391	330			11,400 – 11,500	817	680			16,400 – 16,500	1,267	1,053
1,500 – 1,600		78	78	6,500 – 6,600	398	337			11,500 – 11,600	826	687			16,500 – 16,600	1,276	1,062
1,600 – 1,700		83	83	6,600 – 6,700	405	344			11,600 – 11,700	835	694			16,600 – 16,700	1,285	1,071
1,700 – 1,800		88	88	6,700 – 6,800	412	351			11,700 – 11,800	844	701			16,700 – 16,800	1,294	1,080
1,800 – 1,900		93	93	6,800 – 6,900	419	358			11,800 – 11,900	853	708			16,800 – 16,900	1,303	1,089
1,900 – 2,000		98	98	6,900 – 7,000	426	365			11,900 – 12,000	862	715			16,900 – 17,000	1,312	1,098
\$ 2,000		\$ 7,000				\$ 12,000				\$ 17,000						
2,000 – 2,100		103	103	7,000 – 7,100	433	372			12,000 – 12,100	871	722			17,000 – 17,100	1,321	1,107
2,100 – 2,200		108	108	7,100 – 7,200	440	379			12,100 – 12,200	880	729			17,100 – 17,200	1,330	1,116
2,200 – 2,300		113	113	7,200 – 7,300	447	386			12,200 – 12,300	889	736			17,200 – 17,300	1,339	1,125
2,300 – 2,400		118	118	7,300 – 7,400	454	393			12,300 – 12,400	898	743			17,300 – 17,400	1,348	1,134
2,400 – 2,500		123	123	7,400 – 7,500	461	400			12,400 – 12,500	907	750			17,400 – 17,500	1,357	1,143
2,500 – 2,600		128	128	7,500 – 7,600	468	407			12,500 – 12,600	916	757			17,500 – 17,600	1,366	1,152
2,600 – 2,700		133	133	7,600 – 7,700	475	414			12,600 – 12,700	925	764			17,600 – 17,700	1,375	1,161
2,700 – 2,800		138	138	7,700 – 7,800	484	421			12,700 – 12,800	934	771			17,700 – 17,800	1,384	1,170
2,800 – 2,900		143	143	7,800 – 7,900	493	428			12,800 – 12,900	943	778			17,800 – 17,900	1,393	1,179
2,900 – 3,000		148	148	7,900 – 8,000	502	435			12,900 – 13,000	952	785			17,900 – 18,000	1,402	1,188
\$ 3,000		\$ 8,000				\$ 13,000				\$ 18,000						
3,000 – 3,100		153	153	8,000 – 8,100	511	442			13,000 – 13,100	961	792			18,000 – 18,100	1,411	1,197
3,100 – 3,200		160	158	8,100 – 8,200	520	449			13,100 – 13,200	970	799			18,100 – 18,200	1,420	1,206
3,200 – 3,300		167	163	8,200 – 8,300	529	456			13,200 – 13,300	979	806			18,200 – 18,300	1,429	1,215
3,300 – 3,400		174	168	8,300 – 8,400	538	463			13,300 – 13,400	988	813			18,300 – 18,400	1,438	1,224
3,400 – 3,500		181	173	8,400 – 8,500	547	470			13,400 – 13,500	997	820			18,400 – 18,500	1,447	1,233
3,500 – 3,600		188	178	8,500 – 8,600	556	477			13,500 – 13,600	1,006	827			18,500 – 18,600	1,456	1,242
3,600 – 3,700		195	183	8,600 – 8,700	565	484			13,600 – 13,700	1,015	834			18,600 – 18,700	1,465	1,251
3,700 – 3,800		202	188	8,700 – 8,800	574	491			13,700 – 13,800	1,024	841			18,700 – 18,800	1,474	1,260
3,800 – 3,900		209	193	8,800 – 8,900	583	498			13,800 – 13,900	1,033	848			18,800 – 18,900	1,483	1,269
3,900 – 4,000		216	198	8,900 – 9,000	592	505			13,900 – 14,000	1,042	855			18,900 – 19,000	1,492	1,278

2010 Tax Tables for Forms 40S & 40

S Use column S if you are:

- Single
- Married or RDP filing separately

J Use column J if you are:

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

If income from Form 40S, line 12; or Form 40, line 28 is:		And you use column:		If income from Form 40S, line 12; or Form 40, line 28 is:		And you use column:		If income from Form 40S, line 12; or Form 40, line 28 is:		And you use column:		If income from Form 40S, line 12; or Form 40, line 28 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	1,501	1,287		24,000 – 24,100	1,951	1,737		29,000 – 29,100	2,401	2,187		34,000 – 34,100	2,851	2,637	
19,100 – 19,200	1,510	1,296		24,100 – 24,200	1,960	1,746		29,100 – 29,200	2,410	2,196		34,100 – 34,200	2,860	2,646	
19,200 – 19,300	1,519	1,305		24,200 – 24,300	1,969	1,755		29,200 – 29,300	2,419	2,205		34,200 – 34,300	2,869	2,655	
19,300 – 19,400	1,528	1,314		24,300 – 24,400	1,978	1,764		29,300 – 29,400	2,428	2,214		34,300 – 34,400	2,878	2,664	
19,400 – 19,500	1,537	1,323		24,400 – 24,500	1,987	1,773		29,400 – 29,500	2,437	2,223		34,400 – 34,500	2,887	2,673	
19,500 – 19,600	1,546	1,332		24,500 – 24,600	1,996	1,782		29,500 – 29,600	2,446	2,232		34,500 – 34,600	2,896	2,682	
19,600 – 19,700	1,555	1,341		24,600 – 24,700	2,005	1,791		29,600 – 29,700	2,455	2,241		34,600 – 34,700	2,905	2,691	
19,700 – 19,800	1,564	1,350		24,700 – 24,800	2,014	1,800		29,700 – 29,800	2,464	2,250		34,700 – 34,800	2,914	2,700	
19,800 – 19,900	1,573	1,359		24,800 – 24,900	2,023	1,809		29,800 – 29,900	2,473	2,259		34,800 – 34,900	2,923	2,709	
19,900 – 20,000	1,582	1,368		24,900 – 25,000	2,032	1,818		29,900 – 30,000	2,482	2,268		34,900 – 35,000	2,932	2,718	
\$ 20,000				\$ 25,000				\$ 30,000				\$ 35,000			
20,000 – 20,100	1,591	1,377		25,000 – 25,100	2,041	1,827		30,000 – 30,100	2,491	2,277		35,000 – 35,100	2,941	2,727	
20,100 – 20,200	1,600	1,386		25,100 – 25,200	2,050	1,836		30,100 – 30,200	2,500	2,286		35,100 – 35,200	2,950	2,736	
20,200 – 20,300	1,609	1,395		25,200 – 25,300	2,059	1,845		30,200 – 30,300	2,509	2,295		35,200 – 35,300	2,959	2,745	
20,300 – 20,400	1,618	1,404		25,300 – 25,400	2,068	1,854		30,300 – 30,400	2,518	2,304		35,300 – 35,400	2,968	2,754	
20,400 – 20,500	1,627	1,413		25,400 – 25,500	2,077	1,863		30,400 – 30,500	2,527	2,313		35,400 – 35,500	2,977	2,763	
20,500 – 20,600	1,636	1,422		25,500 – 25,600	2,086	1,872		30,500 – 30,600	2,536	2,322		35,500 – 35,600	2,986	2,772	
20,600 – 20,700	1,645	1,431		25,600 – 25,700	2,095	1,881		30,600 – 30,700	2,545	2,331		35,600 – 35,700	2,995	2,781	
20,700 – 20,800	1,654	1,440		25,700 – 25,800	2,104	1,890		30,700 – 30,800	2,554	2,340		35,700 – 35,800	3,004	2,790	
20,800 – 20,900	1,663	1,449		25,800 – 25,900	2,113	1,899		30,800 – 30,900	2,563	2,349		35,800 – 35,900	3,013	2,799	
20,900 – 21,000	1,672	1,458		25,900 – 26,000	2,122	1,908		30,900 – 31,000	2,572	2,358		35,900 – 36,000	3,022	2,808	
\$ 21,000				\$ 26,000				\$ 31,000				\$ 36,000			
21,000 – 21,100	1,681	1,467		26,000 – 26,100	2,131	1,917		31,000 – 31,100	2,581	2,367		36,000 – 36,100	3,031	2,817	
21,100 – 21,200	1,690	1,476		26,100 – 26,200	2,140	1,926		31,100 – 31,200	2,590	2,376		36,100 – 36,200	3,040	2,826	
21,200 – 21,300	1,699	1,485		26,200 – 26,300	2,149	1,935		31,200 – 31,300	2,599	2,385		36,200 – 36,300	3,049	2,835	
21,300 – 21,400	1,708	1,494		26,300 – 26,400	2,158	1,944		31,300 – 31,400	2,608	2,394		36,300 – 36,400	3,058	2,844	
21,400 – 21,500	1,717	1,503		26,400 – 26,500	2,167	1,953		31,400 – 31,500	2,617	2,403		36,400 – 36,500	3,067	2,853	
21,500 – 21,600	1,726	1,512		26,500 – 26,600	2,176	1,962		31,500 – 31,600	2,626	2,412		36,500 – 36,600	3,076	2,862	
21,600 – 21,700	1,735	1,521		26,600 – 26,700	2,185	1,971		31,600 – 31,700	2,635	2,421		36,600 – 36,700	3,085	2,871	
21,700 – 21,800	1,744	1,530		26,700 – 26,800	2,194	1,980		31,700 – 31,800	2,644	2,430		36,700 – 36,800	3,094	2,880	
21,800 – 21,900	1,753	1,539		26,800 – 26,900	2,203	1,989		31,800 – 31,900	2,653	2,439		36,800 – 36,900	3,103	2,889	
21,900 – 22,000	1,762	1,548		26,900 – 27,000	2,212	1,998		31,900 – 32,000	2,662	2,448		36,900 – 37,000	3,112	2,898	
\$ 22,000				\$ 27,000				\$ 32,000				\$ 37,000			
22,000 – 22,100	1,771	1,557		27,000 – 27,100	2,221	2,007		32,000 – 32,100	2,671	2,457		37,000 – 37,100	3,121	2,907	
22,100 – 22,200	1,780	1,566		27,100 – 27,200	2,230	2,016		32,100 – 32,200	2,680	2,466		37,100 – 37,200	3,130	2,916	
22,200 – 22,300	1,789	1,575		27,200 – 27,300	2,239	2,025		32,200 – 32,300	2,689	2,475		37,200 – 37,300	3,139	2,925	
22,300 – 22,400	1,798	1,584		27,300 – 27,400	2,248	2,034		32,300 – 32,400	2,698	2,484		37,300 – 37,400	3,148	2,934	
22,400 – 22,500	1,807	1,593		27,400 – 27,500	2,257	2,043		32,400 – 32,500	2,707	2,493		37,400 – 37,500	3,157	2,943	
22,500 – 22,600	1,816	1,602		27,500 – 27,600	2,266	2,052		32,500 – 32,600	2,716	2,502		37,500 – 37,600	3,166	2,952	
22,600 – 22,700	1,825	1,611		27,600 – 27,700	2,275	2,061		32,600 – 32,700	2,725	2,511		37,600 – 37,700	3,175	2,961	
22,700 – 22,800	1,834	1,620		27,700 – 27,800	2,284	2,070		32,700 – 32,800	2,734	2,520		37,700 – 37,800	3,184	2,970	
22,800 – 22,900	1,843	1,629		27,800 – 27,900	2,293	2,079		32,800 – 32,900	2,743	2,529		37,800 – 37,900	3,193	2,979	
22,900 – 23,000	1,852	1,638		27,900 – 28,000	2,302	2,088		32,900 – 33,000	2,752	2,538		37,900 – 38,000	3,202	2,988	
\$ 23,000				\$ 28,000				\$ 33,000				\$ 38,000			
23,000 – 23,100	1,861	1,647		28,000 – 28,100	2,311	2,097		33,000 – 33,100	2,761	2,547		38,000 – 38,100	3,211	2,997	
23,100 – 23,200	1,870	1,656		28,100 – 28,200	2,320	2,106		33,100 – 33,200	2,770	2,556		38,100 – 38,200	3,220	3,006	
23,200 – 23,300	1,879	1,665		28,200 – 28,300	2,329	2,115		33,200 – 33,300	2,779	2,565		38,200 – 38,300	3,229	3,015	
23,300 – 23,400	1,888	1,674		28,300 – 28,400	2,338	2,124		33,300 – 33,400	2,788	2,574		38,300 – 38,400	3,238	3,024	
23,400 – 23,500	1,897	1,683		28,400 – 28,500	2,347	2,133		33,400 – 33,500	2,797	2,583		38,400 – 38,500	3,247	3,033	
23,500 – 23,600	1,906	1,692		28,500 – 28,600	2,356	2,142		33,500 – 33,600	2,806	2,592		38,500 – 38,600	3,256	3,042	
23,600 – 23,700	1,915	1,701		28,600 – 28,700	2,365	2,151		33,600 – 33,700	2,815	2,601		38,600 – 38,700	3,265	3,051	
23,700 – 23,800	1,924	1,710		28,700 – 28,800	2,374	2,160		33,700 – 33,800	2,824	2,610		38,700 – 38,800	3,274	3,060	
23,800 – 23,900	1,933	1,719		28,800 – 28,900	2,383	2,169		33,800 – 33,900	2,833	2,619		38,800 – 38,900	3,283	3,069	
23,900 – 24,000	1,942	1,728		28,900 – 29,000	2,392	2,178		33,900 – 34,000	2,842	2,628		38,900 – 39,000	3,292	3,078	

2010 Tax Tables for Forms 40S & 40

S Use column S if you are:

- Single
- Married or RDP filing separately

J Use column J if you are:

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

If income from Form 40S, line 12; or Form 40, line 28 is:		And you use column:		If income from Form 40S, line 12; or Form 40, line 28 is:		And you use column:		If income from Form 40S, line 12; or Form 40, line 28 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
Your tax is:				Your tax is:				Your tax is:			
\$ 39,000			\$ 42,000			\$ 45,000			\$ 48,000		
39,000 – 39,100	3,301	3,087	42,000 – 42,100	3,571	3,357	45,000 – 45,100	3,841	3,627	48,000 – 48,100	4,111	3,897
39,100 – 39,200	3,310	3,096	42,100 – 42,200	3,580	3,366	45,100 – 45,200	3,850	3,636	48,100 – 48,200	4,120	3,906
39,200 – 39,300	3,319	3,105	42,200 – 42,300	3,589	3,375	45,200 – 45,300	3,859	3,645	48,200 – 48,300	4,129	3,915
39,300 – 39,400	3,328	3,114	42,300 – 42,400	3,598	3,384	45,300 – 45,400	3,868	3,654	48,300 – 48,400	4,138	3,924
39,400 – 39,500	3,337	3,123	42,400 – 42,500	3,607	3,393	45,400 – 45,500	3,877	3,663	48,400 – 48,500	4,147	3,933
39,500 – 39,600	3,346	3,132	42,500 – 42,600	3,616	3,402	45,500 – 45,600	3,886	3,672	48,500 – 48,600	4,156	3,942
39,600 – 39,700	3,355	3,141	42,600 – 42,700	3,625	3,411	45,600 – 45,700	3,895	3,681	48,600 – 48,700	4,165	3,951
39,700 – 39,800	3,364	3,150	42,700 – 42,800	3,634	3,420	45,700 – 45,800	3,904	3,690	48,700 – 48,800	4,174	3,960
39,800 – 39,900	3,373	3,159	42,800 – 42,900	3,643	3,429	45,800 – 45,900	3,913	3,699	48,800 – 48,900	4,183	3,969
39,900 – 40,000	3,382	3,168	42,900 – 43,000	3,652	3,438	45,900 – 46,000	3,922	3,708	48,900 – 49,000	4,192	3,978
\$ 40,000			\$ 43,000			\$ 46,000			\$ 49,000		
40,000 – 40,100	3,391	3,177	43,000 – 43,100	3,661	3,447	46,000 – 46,100	3,931	3,717	49,000 – 49,100	4,201	3,987
40,100 – 40,200	3,400	3,186	43,100 – 43,200	3,670	3,456	46,100 – 46,200	3,940	3,726	49,100 – 49,200	4,210	3,996
40,200 – 40,300	3,409	3,195	43,200 – 43,300	3,679	3,465	46,200 – 46,300	3,949	3,735	49,200 – 49,300	4,219	4,005
40,300 – 40,400	3,418	3,204	43,300 – 43,400	3,688	3,474	46,300 – 46,400	3,958	3,744	49,300 – 49,400	4,228	4,014
40,400 – 40,500	3,427	3,213	43,400 – 43,500	3,697	3,483	46,400 – 46,500	3,967	3,753	49,400 – 49,500	4,237	4,023
40,500 – 40,600	3,436	3,222	43,500 – 43,600	3,706	3,492	46,500 – 46,600	3,976	3,762	49,500 – 49,600	4,246	4,032
40,600 – 40,700	3,445	3,231	43,600 – 43,700	3,715	3,501	46,600 – 46,700	3,985	3,771	49,600 – 49,700	4,255	4,041
40,700 – 40,800	3,454	3,240	43,700 – 43,800	3,724	3,510	46,700 – 46,800	3,994	3,780	49,700 – 49,800	4,264	4,050
40,800 – 40,900	3,463	3,249	43,800 – 43,900	3,733	3,519	46,800 – 46,900	4,003	3,789	49,800 – 49,900	4,273	4,059
40,900 – 41,000	3,472	3,258	43,900 – 44,000	3,742	3,528	46,900 – 47,000	4,012	3,798	49,900 – 50,001	4,282	4,068
\$ 41,000			\$ 44,000			\$ 47,000					
41,000 – 41,100	3,481	3,267	44,000 – 44,100	3,751	3,537	47,000 – 47,100	4,021	3,807			
41,100 – 41,200	3,490	3,276	44,100 – 44,200	3,760	3,546	47,100 – 47,200	4,030	3,816			
41,200 – 41,300	3,499	3,285	44,200 – 44,300	3,769	3,555	47,200 – 47,300	4,039	3,825			
41,300 – 41,400	3,508	3,294	44,300 – 44,400	3,778	3,564	47,300 – 47,400	4,048	3,834			
41,400 – 41,500	3,517	3,303	44,400 – 44,500	3,787	3,573	47,400 – 47,500	4,057	3,843			
41,500 – 41,600	3,526	3,312	44,500 – 44,600	3,796	3,582	47,500 – 47,600	4,066	3,852			
41,600 – 41,700	3,535	3,321	44,600 – 44,700	3,805	3,591	47,600 – 47,700	4,075	3,861			
41,700 – 41,800	3,544	3,330	44,700 – 44,800	3,814	3,600	47,700 – 47,800	4,084	3,870			
41,800 – 41,900	3,553	3,339	44,800 – 44,900	3,823	3,609	47,800 – 47,900	4,093	3,879			
41,900 – 42,000	3,562	3,348	44,900 – 45,000	3,832	3,618	47,900 – 48,000	4,102	3,888			

2010 Tax rate charts

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

If your taxable income is over \$50,000 but not over \$125,000.....your tax is \$4,287 plus 9% of excess over \$50,000
 If your taxable income is over \$125,000 but not over \$250,000...your tax is \$11,036 plus 10.8% of excess over \$125,000
 If your taxable income is over \$250,000.....your tax is \$24,536 plus 11% of excess over \$250,000

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

If your taxable income is over \$50,000 but not over \$250,000.....your tax is \$4,072 plus 9% of excess over \$50,000
 If your taxable income is over \$250,000 but not over \$500,000...your tax is \$22,072 plus 10.8% of excess over \$250,000
 If your taxable income is over \$500,000.....your tax is \$49,072 plus 11% of excess over \$500,000



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

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- Find out how much you owe.

Twitter: ORrevenue

E-mail or write

questions.dor@state.or.us

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

Español: preguntas.dor@state.or.us

Phone

Salem area or outside Oregon 503-378-4988

Toll-free from an Oregon prefix 1-800-356-4222

- Check your refund status.
- Order forms, instructions, and publications.
- Listen to recorded information.
- Speak with a representative:

Monday–Friday 7:30 a.m.–5 p.m.
Closed Thursdays from 9–11 a.m. Closed holidays. Extended hours during tax season; wait times may vary.

Asistencia en español:

En Salem o fuera de Oregon 503-378-4988

Gratis de prefijo de Oregon 1-800-356-4222

TTY (hearing or speech impaired; machine only):

Salem area or outside Oregon 503-945-8617

Toll-free from an Oregon prefix 1-800-886-7204

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