

**2015 Form 40  
Oregon  
Individual Income Tax Return  
for Full-year Residents Only**



Tax year ending: ●

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

For office use only		
F	W	

First name and initial	Last name <input type="checkbox"/> Deceased	Social Security number (SSN) <input type="checkbox"/> Applied for	Date of birth (mm/dd/yyyy)
Spouse's first name and initial	Spouse's last name <input type="checkbox"/> Deceased	Spouse's SSN <input type="checkbox"/> Applied for	Spouse's date of birth (mm/dd/yyyy)

Current mailing address

City	State	ZIP code
Country	Phone	

● **Filing status** (check only one box)

1  Single.

2  Married filing jointly.

3  Married filing separately (enter spouse's information above).

4  Head of household (with qualifying person).

5  Qualifying widow(er) with dependent child.

● **Exemptions**

6a Credits for yourself:  Regular;  Severely disabled ..... 6a  Total

Check box if someone else can claim you as a dependent.

6b Credits for spouse:  Regular;  Severely disabled ..... 6b

Check box if someone else can claim your spouse as a dependent.

**Dependents.** List your dependents.

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

6c Total number of dependents ..... ● 6c

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

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

**Don't forget!**

Include a copy of your federal Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ or we may adjust your return.

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Name

SSN



<b>Taxable income</b>	7 Federal adjusted gross income. Federal Form 1040, line 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 36; or 1040NR-EZ, line 10. See instructions .....	● 7		.00
	8 Total additions from Schedule OR-ASC, section 1 .....	● 8		.00
	9 Income after additions. Add lines 7 and 8.....	● 9		.00
<b>Subtractions</b>	10 2015 federal tax liability ( <b>\$0-\$6,450; see instructions</b> for the correct amount) .....	● 10		.00
	11 Social Security included on federal Form 1040, line 20b; or Form 1040A, line 14b .....	● 11		.00
	12 Oregon income tax refund included in federal income .....	● 12		.00
	13 Total subtractions from Schedule OR-ASC, section 2 .....	● 13		.00
	14 Total subtractions. Add lines 10 through 13.....	● 14		.00
15 Income after subtractions. Line 9 minus line 14 .....	● 15		.00	
<b>Deductions</b>	16 Itemized deductions from federal Schedule A, line 29.....	● 16		.00
	17 State income tax claimed as an itemized deduction .....	● 17		.00
	18 Net Oregon itemized deductions. Line 16 minus line 17.....	● 18		.00
	19 <b>Standard deduction</b> .....	● 19		.00
	19a You were: ● <input type="checkbox"/> 65 or older; ● <input type="checkbox"/> Blind. Your spouse was: ● <input type="checkbox"/> 65 or older; ● <input type="checkbox"/> Blind.			
20 Enter the larger of line 18 or line 19 .....	● 20		.00	
21 Oregon taxable income. Line 15 minus line 20. If line 20 is more than line 15, enter -0- .....	● 21		.00	
<b>Tax</b>	22 Tax. See instructions. Enter tax on line 22. Check box if tax is calculated using: .....	● 22		.00
	● 22a <input type="checkbox"/> Form FIA-40; ● 22b <input type="checkbox"/> Worksheet FCG; ● 22c <input type="checkbox"/> Schedule OR-PTE.			
	23 Interest on certain installment sales .....	● 23		.00
24 Total tax before credits; add lines 22 and 23 .....	● 24		.00	
<b>Nonrefundable credits</b>	25 Exemption credit. If the amount on line 7 is less than \$100,000, multiply your total exemptions on line 6e by \$194. Otherwise, see instructions.....	● 25		.00
	26 Political contribution credit. See limits .....	● 26		.00
	27 Total standard credits from Schedule OR-ASC, section 3.....	● 27		.00
	28 Total carryforward credits from Schedule OR-ASC, section 4.....	● 28		.00
	29 Total nonrefundable credits. Add lines 25 through 28.....	● 29		.00
	30 Tax after nonrefundable credits. Line 24 minus line 29. If line 29 is more than line 24, enter -0- ..	● 30		.00

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Name	SSN
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	31 Tax after nonrefundable credits from prior page, line 30 .....	● 31		.00
<b>Payments and refundable credits</b>	32 Oregon income tax withheld. <b>Include Form(s) W-2 and 1099</b> .....	● 32		.00
	33 Amount applied from your prior year's tax refund.....	● 33		.00
	34 Estimated tax payments for 2015. Include all payments made prior to the filing date of this return. Do not include the amount already reported on line 33 .....	● 34		.00
	35 Oregon surplus credit (kicker). Enter your kicker amount; see instructions. <b>If you elect to donate your kicker to the State School Fund, enter -0- and see line 52</b> .....	● 35		.00
	36 Total refundable credits from Schedule OR-ASC, section 5 .....	● 36		.00
	37 Total payments and refundable credits. Add lines 32 through 36.....	● 37		.00

<b>Tax to pay or refund</b>	38 <b>Overpayment of tax.</b> If line 31 is less than line 37, you overpaid. Line 37 minus line 31 .....	● 38		.00
	39 <b>Net tax.</b> If line 31 is more than line 37, you have tax to pay. Line 31 minus line 37 .....	● 39		.00
	40 Penalty and interest for filing or paying late. See instructions .....	● 40		.00
	41 Interest on underpayment of estimated tax. <b>Include Form 10</b> .....	● 41		.00
	Exception number from Form 10, line 1: ● 41a <input type="text"/> . Check box if you annualized: ● 41b <input type="checkbox"/> .			
	42 Total penalty and interest due. Add lines 40 and 41 .....	42		.00
	43 <b>Net tax including any penalty and interest.</b> Line 39 plus line 42 .....	● 43		.00
	<b>This is the amount you owe</b>			
	44 <b>Overpayment less penalty and interest.</b> Is line 38 more than line 42? If so, line 38 minus line 42 . .....	● 44		.00
	<b>This is your refund</b>			
45 <b>Estimated tax.</b> Fill in the part of line 44 you want applied to your estimated tax account. ....	● 45		.00	
46 Charitable checkoff donations from Schedule OR-D, line 30 .....	● 46		.00	
47 Political party \$3 checkoff. Party code: ● 47a <input type="text"/> You. ● 47b <input type="text"/> Spouse.....	● 47		.00	
48 Total Oregon 529 College Savings Plan deposits. See instructions .....	● 48		.00	
49 Total. Add lines 45 through 48; total can't be more than your refund on line 44 .....	● 49		.00	
50 Line 44 minus line 49. This is your net refund.....	● 50		.00	
<b>Net refund</b>				

**Direct deposit** 51 For direct deposit of your refund, see instructions. Will this refund go to an account outside the United States?  Yes

● **Type of account:**  Checking; or  Savings.

● **Routing number:**

● **Account number:**

52 Oregon surplus credit (kicker) donation. If you elect to donate your kicker to the State School Fund, check the box  and write the amount from line 7 of the Kicker Calculation Worksheet here: ● 52a \_\_\_\_\_

**This election is irrevocable.**

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

Your signature <b>X</b>	Date
Spouse's signature (if filing jointly, both <b>must</b> sign) <b>X</b>	Date
Signature of preparer other than taxpayer <b>X</b>	● Preparer license no.      Preparer phone
Preparer address	City      State      ZIP code

If you owe, make your check or money order payable to the **Oregon Department of Revenue**. Write your daytime phone number and **"2015 Oregon Form 40"** on your check or money order. Include your payment, along with the payment voucher, with this return.

— Mail **tax-due** returns to: **Oregon Department of Revenue, PO Box 14555, Salem OR 97309-0940.**

— Mail **refund** and **no-tax-due** returns to: **Refund, PO Box 14700, Salem OR 97309-0930.**

**Important:** Include a copy of your federal Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ.

