

Amended Return  **OREGON**  
**Form 40N** Individual Income Tax Return **2008**  
**FOR NONRESIDENTS**

W

**For office use only**

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

Last name First name and initial Social Security No. (SSN) Date of birth (mm/dd/yyyy)

Spouse's/RDP's last name if joint return Spouse's/RDP's first name and initial if joint return Spouse's/RDP's SSN if joint return Date of birth (mm/dd/yyyy)

Current mailing address Telephone number ( )

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

**Filing Status**

1  Single

2a  Married filing jointly

2b  Registered domestic partners (RDP) filing jointly

3a  Married filing separately:  
 Spouse's name \_\_\_\_\_ Spouse's SSN \_\_\_\_\_

3b  Registered domestic partner filing separately:  
 Partner's name \_\_\_\_\_ Partner's SSN \_\_\_\_\_

4  Head of household: Person who qualifies you \_\_\_\_\_

5  Qualifying widow(er) with dependent child

**Exemptions**

6a Yourself ..... Regular <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 <b>Disabled</b> children only (see instructions) First names _____ • d	
<b>Total</b> • 6e	

Check all that apply →

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

**7b**  You filed an extension

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

**7d**  You filed Oregon Form 24

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

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

▲ Carry this amount to line 40

	40 Amount from front of form, line 38S ( <b>Oregon</b> amount).....	40	.00		
<b>DEDUCTIONS AND MODIFICATIONS</b>	41 Itemized deductions from federal Schedule A, line 29..... ● 41	.00	<b>EITHER, NOT BOTH</b>		
	42 State income tax or sales tax claimed as itemized deduction..... ● 42	.00			
	43 Net Oregon itemized deductions. Line 41 minus line 42..... ● 43	.00			
	44 Standard deduction from page 27..... ● 44	.00			
	45 2008 federal tax liability ( <b>\$0-\$5,600; see instructions</b> for the correct amount).... ● 45	.00			
	46 Other deductions and modifications. Identify: ●46x <input type="checkbox"/> ●46y \$ <input type="checkbox"/> Schedule 46z <input type="checkbox"/> ● 46	.00			
	47 Deductions and modifications X Oregon percentage. See page 30..... ● 47	.00			
	48 Deductions and modifications <b>not</b> multiplied by the Oregon percentage. See page 30 ● 48	.00			
49 Total deductions and other modifications. Add lines 47 and 48..... ● 49	.00				
50 Oregon taxable income. Line 40 minus line 49..... ● 50	.00				
<b>OREGON TAX</b>	51 <b>Tax.</b> See page 30 for instructions. Enter tax here..... ● 51	.00			
	Check if tax is from: 51a <input type="checkbox"/> Tax charts or ● 51b <input type="checkbox"/> Form FIA-40N or ● 51c <input type="checkbox"/> Worksheet FCG				
	52 Interest on certain installment sales..... ● 52	.00			
53 Total tax before credits. Add lines 51 and 52.....	OREGON TAX →	● 53	.00		
<b>NONREFUNDABLE CREDITS</b>	54 <b>Exemption credit.</b> See instructions, page 31..... ● 54	.00	<b>ADD TOGETHER</b>		
	55 Credit for income taxes paid to another state. State: ●55y <input type="checkbox"/> Schedule 55z <input type="checkbox"/> ● 55	.00			
	56 Other credits. Identify: ●56x <input type="checkbox"/> ●56y \$ <input type="checkbox"/> Schedule attached 56z <input type="checkbox"/> ..... ● 56	.00			
	57 Total non-refundable credits. Add lines 54 through 56..... ● 57	.00			
58 Net income tax. Line 53 minus line 57. If line 57 is more than line 53, enter -0-..... ● 58	.00				
<b>PAYMENTS AND REFUNDABLE CREDITS</b>	59 Oregon income tax withheld from income. <b>Attach Forms W-2 and 1099</b> ..... ● 59	.00	<b>ADD TOGETHER</b>		
	60 Estimated tax payments for 2008 and payments made with your extension..... ● 60	.00			
	61 Tax withheld from pass-through entity and real estate transactions..... ● 61	.00			
	62 Earned income credit. See instructions, page 34..... ● 62	.00			
	63 <b>Working family child care credit</b> from WFC-N/P, line 21..... ● 63	.00			
	Number from WFC-N/P, line 5 ●63a <input type="checkbox"/> Amount from WFC-N/P, line 18 ●63b \$ <input type="checkbox"/>				
	64 Mobile home park closure credit. Attach Schedule MPC..... ● 64	.00			
	65 Total payments and refundable credits. Add lines 59 through 64..... ● 65	.00			
	66 <b>Overpayment.</b> Is line 58 <b>less</b> than line 65? If so, line 65 minus line 58..... <b>OVERPAYMENT</b> → ● 66	.00			
	67 <b>Tax to pay.</b> Is line 58 <b>more</b> than line 65? If so, line 58 minus line 65..... <b>TAX TO PAY</b> → ● 67	.00			
68 Penalty and interest for filing or paying late. See instructions, page 34..... ● 68	.00	<b>ADD TOGETHER</b>			
69 Interest on underpayment of estimated tax. <b>Attach Form 10 and check box</b> <input type="checkbox"/> ..... ● 69	.00				
Exception # from Form 10, line 1 ●69a <input type="checkbox"/> Check box if you annualized ●69b <input type="checkbox"/>					
70 Total penalty and interest due. Add lines 68 and 69..... ● 70	.00				
71 <b>Amount you owe.</b> Line 67 plus line 70..... <b>AMOUNT YOU OWE</b> → ● 71	.00				
72 <b>Refund.</b> Is line 66 more than line 70? If so, line 66 minus line 70..... <b>REFUND</b> → ● 72	.00				
<b>CHARITABLE CHECKOFF DONATIONS, PAGE 38</b>	73 <b>Estimated tax.</b> Fill in the part of line 72 you want applied to <b>2009</b> estimated tax ● 73	.00	<b>These will reduce your refund</b>		
	Oregon Nongame Wildlife ● 74	.00		Child Abuse Prevention ● 75	.00
	Alzheimer's Disease Research ● 76	.00		Stop Dom. & Sexual Violence ● 77	.00
	AIDS/HIV Education & Services ● 78	.00		OR Military Financial Assist. ● 79	.00
	Habitat for Humanity ● 80	.00		OR Head Start Association ● 81	.00
	American Diabetes Association ● 82	.00		Oregon Coast Aquarium ● 83	.00
	SMART ● 84	.00		SOLV ● 85	.00
	Charity code ●86a <input type="checkbox"/> ●86b	.00		Charity code ●87a <input type="checkbox"/> ●87b	.00
	88 Total. Add lines 73 through 87. Total can't be more than your refund on line 72..... ● 88	.00			
	89 <b>NET REFUND.</b> Line 72 minus line 88. This is your net refund..... <b>NET REFUND</b> → ● 89	.00			
<b>DIRECT DEPOSIT</b>	90 For direct deposit of your refund, see the instructions on page 39. ● <b>Type of Account:</b> <input type="checkbox"/> Checking or <input type="checkbox"/> Savings				
● Routing No. <input type="text"/>	● Account No. <input type="text"/>				

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

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

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