

<b>Amended Return</b> <input type="checkbox"/> <b>Form</b>		<h1 style="margin: 0;">OREGON</h1> <h2 style="margin: 0;">Individual Income Tax Return 2010</h2> <h3 style="margin: 0;">FOR NONRESIDENTS</h3>		<b>For office use only</b>	
40N					
<b>Oregon resident:</b>		<b>Fiscal year ending</b>		<div style="display: flex; justify-content: space-around;"> <span>K</span><span>F</span><span>P</span><span>J</span> </div>	
<div style="display: flex; justify-content: space-between;"> <span>From</span> <span>To</span> </div>					
Last name		First name and initial		Social Security No. (SSN)	
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	
Current mailing address		Telephone number		Date of birth (mm/dd/yyyy)	
City		State		ZIP code	
Country		If you filed a return last year, and your name or address is different, check here <input type="checkbox"/>			
<b>Filing Status</b>		<b>Exemptions</b>			
1 <input type="checkbox"/> Single 2a <input type="checkbox"/> Married filing jointly 2b <input type="checkbox"/> Registered domestic partners (RDP) filing jointly 3a <input type="checkbox"/> Married filing separately: Spouse's name _____ Spouse's SSN _____ 3b <input type="checkbox"/> Registered domestic partner filing separately: Partner's name _____ Partner's SSN _____ 4 <input type="checkbox"/> Head of household: Person who qualifies you 5 <input type="checkbox"/> Qualifying widow(er) with dependent child		6a Yourself ..... Regular <input type="checkbox"/> ..... Severely disabled <input type="checkbox"/> ..... 6a <input type="text"/> 6b Spouse/RDP ... Regular <input type="checkbox"/> ..... Severely disabled <input type="checkbox"/> ..... b <input type="text"/> 6c All dependents First names ..... c <input type="text"/> 6d <b>Disabled</b> children only (see instructions) ..... d <input type="text"/> <b>Total</b> ..... 6e <input type="text"/>			
Check all that apply →		7a <input type="checkbox"/> You were: <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind <b>Spouse/RDP was:</b> <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind		7b <input type="checkbox"/> You filed an extension 7c <input type="checkbox"/> You have federal Form 8886 7d <input type="checkbox"/> You filed Oregon Form 24 7e <input type="checkbox"/> If there is a kicker refund, I want to <b>donate mine</b> to the State School Fund	

		Federal column (F)		Oregon column (S)	
<b>INCOME</b>	8 Wages, salaries, and other pay for work. <b>Include all Forms W-2</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
<b>ADJUSTMENTS TO INCOME</b>	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
	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="text"/> 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	31S	.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="text"/> Schedule included 33z <input type="checkbox"/> .....	33F	.00	33S	.00
	34 Total additions. Add lines 31 through 33 .....	34F	.00	34S	.00
	35 Income after additions. Add lines 30 and 34 .....	35F	.00	35S	.00
<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="text"/> Schedule included 37z <input type="checkbox"/> .....	37F	.00	37S	.00
	38 Income after subtractions. Line 35 minus lines 36 and 37 .....	38F	.00	38S	.00
	39 <b>Oregon percentage.</b> Line 38S ÷ line 38F (not more than 100.0%) •39 <input type="text"/> %	39F		39S	

▲ 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
	42 State income tax claimed as itemized deduction.....	• 42		.00
	43 Net Oregon itemized deductions. Line 41 minus line 42.....	• 43		.00
	44 Standard deduction from page 25.....	• 44		.00
	45 2010 federal tax liability ( <b>\$0-\$5,850; see instructions</b> for the correct amount)....	• 45		.00
	46 Other deductions and modifications. Identify: •46x <input type="checkbox"/> •46y \$ <input type="text"/> Schedule 46z <input type="checkbox"/> • 46	• 46		.00
47 Deductions and modifications X Oregon percentage. See page 26.....	• 47		.00	
48 Deductions and modifications <b>not</b> multiplied by the Oregon percentage. See page 27 • 48	• 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 27 for instructions. Enter tax here.....	• 51		.00
	Check if tax is from: 51a <input type="checkbox"/> Tax charts or • 51b <input type="checkbox"/> Form FIA-40N or • 51c <input type="checkbox"/> Worksheet FCG			
	52 Interest on certain installment sales.....	• 52		.00
	53 Total tax before credits. Add lines 51 and 52.....	OREGON TAX→ • 53		.00
<b>NONREFUNDABLE CREDITS</b> Include proof →	54 <b>Exemption credit.</b> See instructions, page 28.....	• 54		.00
	55 Credit for income taxes paid to another state. State: •55y <input type="text"/> Schedule 55z <input type="checkbox"/> • 55	• 55		.00
	56 Other credits. Identify: •56x <input type="checkbox"/> •56y \$ <input type="text"/> Schedule included 56z <input type="checkbox"/> • 56	• 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> Include Schedule WFC-N/P if you claim this credit	59 Oregon income tax withheld from income. <b>Include Forms W-2 and 1099</b> .....	• 59		.00
	60 Estimated tax payments for 2010 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
	64 Mobile home park closure credit. Include Schedule MPC.....	• 64		.00
	65 Total payments and refundable credits. Add lines 59 through 64.....	• 65		.00
	66 <b>Overpayment.</b> Is line 58 <b>less</b> than line 65? If so, line 65 minus line 58.....	OVERPAYMENT → • 66		.00
67 <b>Tax to pay.</b> Is line 58 <b>more</b> than line 65? If so, line 58 minus line 65.....	TAX TO PAY→ • 67		.00	
68 Penalty and interest for filing or paying late. See instructions, page 34.....	• 68		.00	
69 Interest on underpayment of estimated tax. <b>Include Form 10 and check box</b> <input type="checkbox"/> • 69	• 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.....	AMOUNT YOU OWE→ • 71		.00	
72 <b>Refund.</b> Is line 66 more than line 70? If so, line 66 minus line 70.....	REFUND→ • 72		.00	
73 <b>Estimated tax.</b> Fill in the part of line 72 you want applied to <b>2011</b> estimated tax • 73	• 73		.00	
<b>CHARITABLE CHECKOFF DONATIONS, PAGE 35</b> I want to donate part of my tax refund to the following fund(s)	Oregon Nongame Wildlife • 74		.00	These will reduce your refund
	The Nature Conservancy • 76		.00	
	Oregon Humane Society • 78		.00	
	Oregon Veterans' Home • 80		.00	
	Oregon Lions Sight & Hearing • 82		.00	
	Special Olympics Oregon • 84		.00	
	Charity code •86a <input type="checkbox"/> •86b <input type="checkbox"/>		.00	
	St. Vincent de Paul Society • 75		.00	
	Doernbecher Children's Hospital • 77		.00	
	The Salvation Army • 79		.00	
Planned Parenthood of Oregon • 81		.00		
Shriners Hospitals for Children • 83		.00		
Susan G. Komen for the Cure • 85		.00		
Charity code •87a <input type="checkbox"/> •87b <input type="checkbox"/>		.00		
88 Total. Add lines 73 through 87. Total can't be more than your refund on line 72.....	• 88		.00	
89 <b>NET REFUND.</b> Line 72 minus line 88. This is your net refund.....	NET REFUND→ • 89		.00	

<b>DIRECT DEPOSIT</b>	90 For direct deposit of your refund, see instructions, page 35.		• <b>Type of Account:</b> <input type="checkbox"/> Checking or <input type="checkbox"/> Savings	
	• Routing No. <input type="text"/>	• Account No. <input type="text"/>		
	Will this refund go to an account outside the United States? • <input type="checkbox"/> Yes			

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

Under penalty for false swearing, I declare that the information in this return is true, correct, and complete.			
Your signature	Date	Signature of preparer other than taxpayer	• License No.
X		X	
Spouse's/RDP's signature (if filing jointly, BOTH must sign)	Date	Address	Telephone No.
X			