

2018 Form OR-40

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Office use only	

Oregon Individual Income Tax Return for Full-year Residents

Submit original form—do not submit photocopy

Fiscal year ending: **12/31/2018**

Space for 2-D barcode—do not write in box below

- Amended return. If amending for an NOL, tax year the NOL was generated:
- Calculated using "as if" federal return.
- Short-year tax election. Federal disaster relief.
- Extension filed. Federal Form 8886.
- Form OR-24.

First name and initial Charlotte	Last name [REDACTED]	<input type="checkbox"/> Deceased	Social Security no. (SSN) [REDACTED]	<input type="checkbox"/> First time using this SSN (see instructions)	<input type="checkbox"/> Applied for ITIN
Spouse's first name and initial [REDACTED]	Spouse's last name [REDACTED]	<input type="checkbox"/> Deceased	Spouse's SSN [REDACTED]	<input type="checkbox"/> First time using this SSN (see instructions)	<input type="checkbox"/> Applied for ITIN
Current mailing address [REDACTED]			Date of birth (mm/dd/yyyy) [REDACTED]	Spouse's date of birth [REDACTED]	
City [REDACTED]	State [REDACTED]	ZIP code [REDACTED]	Country United States of America	Phone [REDACTED]	

- Filing status (check only one box)**
- Single.
 - Married filing jointly.
 - Married filing separately (enter spouse's information above).
 - Head of household (with qualifying dependent).
 - 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 in order from youngest to oldest. If more than four, check this box and include Schedule OR-ADD-DEP with your return.

First name	Last name	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"/>

*Dependent relationship code—Please see instructions to determine the appropriate code.

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

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

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

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00461801020000

Name Charlotte [Redacted] SSN [Redacted]

Taxable income

Table with 3 rows: 7. Federal adjusted gross income... 62.00; 8. Total additions from Schedule OR-ASC... 0.00; 9. Income after additions... 62.00

Subtractions

Table with 5 rows: 10. 2018 federal tax liability... 0.00; 11. Social Security included... 0.00; 12. Oregon income tax refund... 0.00; 13. Total subtractions... 0.00; 14. Total subtractions... 0.00; 15. Income after subtractions... 62.00

Deductions

Table with 4 rows: 16. Oregon itemized deductions... 0.00; 17. Standard deduction... 2215.00; 18. Enter the larger of line 16 or 17... 2215.00; 19. Oregon taxable income... 0.00

You were: 17a. [] 65 or older 17b. [] Blind Your spouse was: 17c. [] 65 or older 17d. [] Blind

Oregon tax

Table with 3 rows: 20. Tax... 0.00; 21. Interest on certain installment sales... 0.00; 22. Total tax before credits... 0.00

Standard and carryforward credits

Table with 6 rows: 23. Exemption credit... 201.00; 24. Political contribution credit... 0.00; 25. Total standard credits... 0.00; 26. Total standard credits... 201.00; 27. Tax minus standard credits... 0.00; 29. Tax after standard and carryforward credits... 0.00

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Name: Charlotte SSN: [Redacted]

Payments and refundable credits

Table with 3 columns: Line number, Description, Amount. Includes lines 30-36 for Oregon income tax withheld, tax refund, estimated payments, earned income credit, and total refundable credits.

Tax to pay or refund

Table with 3 columns: Line number, Description, Amount. Includes lines 37-40 for overpayment of tax, net tax, penalty and interest, and interest on underpayment.

Exception number from Form OR-10, line 1: 40a. [] Check box if you annualized: 40b. []

Table with 3 columns: Line number, Description, Amount. Includes lines 41-49 for total penalty and interest, net tax including penalty, overpayment less penalty, estimated tax, charitable checkoff, political party checkoff, Oregon 529 College Savings Plan deposits, and net refund.

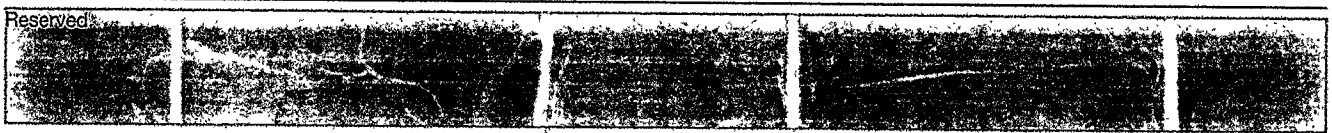
Direct deposit

50. For direct deposit of your refund, see instructions. Check the box if this refund will go to an account outside the United States: []

Type of account: [] Checking or [] Savings

Routing number: []

Account number: []





Oregon

Kate Brown, Governor

Department of Revenue
955 Center St NE
Salem, OR 97301-2555
www.oregon.gov/dor



CHARLOTTE [REDACTED]

Date: October 30, 2019

Letter ID: [REDACTED]

Account ID: [REDACTED]

Period ending: December 31, 2018

Notice of Proposed Refund Adjustment

We changed your Personal Income Tax return. After adjustment, your refund is:

Proposed refund	\$4,320.00
Interest on refund	\$0.00
Offset to debts owed	\$0.00

Refund check or deposit amount **\$4,320.00**

Explanation of adjustments

Each explanation includes a reference to the laws that apply, such as the Internal Revenue Code (IRC), Oregon Revised Statutes (ORS), or Oregon Administrative Rules (OAR).

Line	Description	Original	Adjusted
38.	Net tax. If line 29 is more than line 36, you have tax to pay. Line 29 minus line 36. There is an error on your Oregon personal income tax return. It is either a math error on this line or the preceding adjustments have impacted the amount. (ORS 305.265)	\$4,320.00	\$0.00
42.	Net tax including penalty and interest. Line 38 plus line 41. This is the amount you owe. There is an error on your Oregon personal income tax return. It is either a math error on this line or the preceding adjustments have impacted the amount. (ORS 305.265)	\$4,320.00	\$0.00

Appeal to the Oregon Department of Revenue

If you disagree with this notice, you have the right to appeal. You can either submit a written objection or request a conference.

Written objection

A written objection is a written explanation of why you disagree with the adjustments. It needs to include any new information you may have. We'll review your request, try to resolve the matter, and send you a written decision. If you're objecting to an adjustment made by an auditor, that same auditor will review your objection and any new information.

Conference

If you request a conference, a conference officer will discuss the matter with you or your representative, usually by telephone. Once a decision has been made, the conference officer will mail you a written decision. If you want the decision sent you by certified mail, make sure to note that in your conference request.

You can submit your written objection or conference request electronically through Revenue Online at www.oregon.gov/dor. You must submit your appeal **within 30 days** of this notice. You'll need to sign up for a Revenue Online account. You can use the Letter ID on this notice to validate your account. When you're in your account, choose "Request an Appeal" under the "I Want To" menu. Your request must include:

- The tax period involved.
- Your daytime phone number.
- An explanation of why you're appealing.

You can also mail it to us. The letter must be postmarked **within 30 days** of this notice. Please write "written objection" or "conference request" at the top of the letter. Your request must include:

- Your full name and the name of your business or trust or estate, if applicable.
- Your Social Security number or account number.
- Your current mailing address.
- The tax period involved.
- Your daytime phone number.
- An explanation of why you're appealing.

Send your appeal to:
Oregon Department of Revenue
PO Box 14725
Salem, OR 97309-5018

If you disagree with our decision on your appeal, you can continue the appeal process. You'll receive new appeal instructions.

Appeal to the Oregon Tax Court

If you don't file your appeal with us within 30 days, or you want to appeal a written objection or conference decision, you must appeal directly to the Magistrate Division of the Oregon Tax Court.

If you didn't submit a written objection or request a conference, you must file your appeal within 120 days of the date of our original notice informing you of the adjustment to your refund. If you're appealing the decision from your written objection or conference, you must file your appeal within 90 days of the date of the written decision regarding your appeal.

For instructions on filing an appeal, please contact the court.

Oregon Tax Court, Magistrate Division
Online: www.courts.oregon.gov/courts/tax
By mail: 1163 State St, Salem OR 97301

If you disagree with penalties or interest:

Oregon law requires timely filing of returns and payment of taxes to avoid penalty and interest charges. We rarely waive interest charges, but we may waive penalties.

You can request a waiver electronically through Revenue Online at www.oregon.gov/dor. When you're in your account, choose the appropriate tax account you would like to request a waiver on. Then, choose the "Submit Waiver Request" link in the upper right corner of the page.

You can also mail a written waiver request to the address at the top of this notice. Your request must include an explanation of why we shouldn't impose the penalty.

Your rights in the audit, appeals, and collection processes are explained in *Your Rights as an Oregon Taxpayer*, a free publication available online at www.oregon.gov/dor/forms or by calling us.

Do you have questions or need help?

www.oregon.gov/dor
(503) 378-4988 or (800) 356-4222
questions.dor@oregon.gov
Contact us for ADA accommodations or assistance in other languages.