

COPY

2019 Form OR-40

Page 1 of 4, 150-101-040 (Rev. 09-19-19 ver. 01)

Oregon Department of Revenue



00461901010000

Office use only

Oregon Individual Income Tax Return for Full-year Residents

Submit original form—do not submit photocopy

Fiscal year ending: [ ] 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: RICK, Initial: C, Last name: CUNNINGHAM, Social Security no. (SSN): [ ] Deceased: [ ]
Spouse's first name: ANN, Initial: C, Spouse's last name: CUNNINGHAM, Spouse's SSN: [ ] Deceased: [ ]
Current mailing address: [ ], Date of birth (mm/dd/yyyy): [ ], Spouse's date of birth: [ ]
City: [ ], State: [ ], ZIP code: [ ], Country: USA, 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 dependent)
5. Qualifying widow(er) with dependent child.

Exemptions
6a. Credits for yourself: Regular (checked), Severely disabled .... 6a. Total 1
6b. Credits for spouse: Regular (checked), Severely disabled .... 6b. Total 1

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.

Table with 5 columns: First name, Last name, Code\*, Dependent's SSN, Dependent's date of birth (mm/dd/yyyy), Check if child with qualifying disability

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. [ ]

# 2019 Form OR-40

Page 2 of 4, 150-101-040  
(Rev. 09-19-19 ver. 01)

Oregon Department of Revenue



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Name **RICK** SSN **CUNNINGHAM**

Note: Reprint page 1 if you make changes to this page.

## Taxable income

7. Federal adjusted gross income from federal Form 1040 or 1040-SR, line 8b; 1040-NR, line 35; 1040-NR-EZ, line 10; or 1040-X, line 1C (see instructions).....	7.	0.00
8. Total additions from Schedule OR-ASC, section 1.....	8.	0.00
9. Income after additions. Add lines 7 and 8.....	9.	0.00

## Subtractions

10. 2019 federal tax liability. See instructions for the correct amount: \$0-\$6,800.....	10.	0.00
11. Social Security included on federal Form 1040 or 1040-SR, line 5b.....	11.	0.00
12. Oregon income tax refund included in federal income.....	12.	0.00
13. Total subtractions from Schedule OR-ASC, section 2.....	13.	0.00
14. Total subtractions. Add lines 10 through 13.....	14.	0.00
15. Income after subtractions. Line 9 minus line 14.....	15.	0.00

## Deductions

16. Oregon itemized deductions. Enter your Oregon itemized deductions from Schedule OR-A, line 23. If you are not itemizing your deductions, enter -0-.....	16.	0.00
17. Standard deduction. Enter your standard deduction (see instructions).....	17.	4,545.00

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

18. Enter the larger of line 16 or 17.....	18.	4,545.00
19. Oregon taxable income. Line 15 minus line 18. If line 18 is more than line 15, enter -0-.....	19.	0.00

## Oregon tax

20. Tax. Check the appropriate box if you're using an alternative method to calculate your tax (see instructions).....	20.	0.00
20a. <input type="checkbox"/> Schedule OR-FIA-40    20b. <input type="checkbox"/> Worksheet OR-FCG    20c. <input type="checkbox"/> Schedule OR-PTE-FY		
21. Interest on certain installment sales.....	21.	0.00
22. Total tax before credits. Add lines 20 and 21.....	22.	0.00

## Standard and carryforward credits

23. Exemption credit. If the amount on line 7 is \$100,000 or less, multiply your total exemptions on line 6e by \$206. Otherwise, see instructions.....	23.	412.00
24. Political contribution credit. See limits in instructions.....	24.	0.00
25. Total standard credits from Schedule OR-ASC, section 3.....	25.	0.00
26. Total standard credits. Add lines 23 through 25.....	26.	412.00
27. Tax minus standard credits. Line 22 minus line 26. If line 26 is more than line 22, enter -0-.....	27.	0.00
28. Total carryforward credits claimed this year from Schedule OR-ASC, section 4. Line 28 can't be more than line 27 (see Schedule OR-ASC instructions).....	28.	0.00
29. Tax after standard and carryforward credits. Line 27 minus line 28.....	29.	0.00

2019 Form OR-40



00461901030000

Page 3 of 4, 150-101-040 (Rev. 09-19-19 ver. 01)

Oregon Department of Revenue

Name: RICK CUNNINGHAM SSN: [redacted]

Note: Reprint page 1 if you make changes to this page.

Payments and refundable credits

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

Tax to pay or refund

Table with 3 columns: Line number, Description, Amount. Includes lines 37-49 for overpayment of tax, net tax, penalty and interest, and total net refund.

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

Direct deposit

50. For direct deposit of your refund, see instructions. Check the box if the final deposit destination is outside the United States: [ ]

Type of account: [ ] Checking or [ ] Savings. Routing number: [redacted]. Account number: [redacted].

Kicker donation

51. Kicker donation. If you elect to donate your kicker to the State School Fund, check this box: 51a. [ ]

Complete the kicker worksheet, located in the instructions, and enter the amount here.

This election is irrevocable.....51b. [ ]

2019 Form OR-40



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Page 4 of 4, 150-101-040  
(Rev. 09-19-19 ver. 01)

Oregon Department of Revenue

Name <b>RICK CUNNINGHAM</b>	SSN
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Note: Reprint page 1 if you make changes to this page.

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 <b>02/19/2020</b>
Spouse's signature (if filing jointly, both must sign) <b>X</b>	Date <b>02/19/2020</b>
Signature of preparer other than taxpayer <b>X SELF PREPARED</b>	Preparer phone
Preparer address	Preparer license number, if professionally prepared
	City
	State
	ZIP code

Signing this return does not grant your preparer the right to represent you or make decisions on your behalf. For more information, see the instructions for the Tax Information Authorization and Power of Attorney for Representation form on our website.

Important: Include a copy of your federal Form 1040, 1040-SR, 1040-X, 1040-NR, or 1040-NR-EZ. Without this information, we may adjust your return.

Make your payment (if you have an amount due on line 42)

- Online payments: Visit our website at [www.oregon.gov/dor](http://www.oregon.gov/dor).
- Mailing your payment: Make your check or money order payable to the Oregon Department of Revenue. Write "2019 Oregon Form OR-40" and the last four digits of your SSN or ITIN on your check or money order. Include your payment with this return. Don't use the Form OR-40-V payment voucher unless you're sending us a separate payment.

Send in your return

- Non-2-D barcode. If the 2-D barcode area on the front of this return is blank:
  - Mail tax-due returns to: Oregon Department of Revenue, PO Box 14555, Salem OR 97309-0940.
  - Mail refund and no-tax-due returns to: Oregon Department of Revenue, PO Box 14700, Salem OR 97309-0930.
- 2-D barcode. If the 2-D barcode area on the front of this return is filled in:
  - Mail tax-due returns to: Oregon Department of Revenue, PO Box 14720, Salem OR 97309-0463.
  - Mail refund and no-tax-due returns to: Oregon Department of Revenue, PO Box 14710, Salem OR 97309-0460.

Amended statement. Complete this section only if you're amending your 2019 return or filing with a new SSN.

If filing an amended return, use this space to explain what you're changing. Include the return line numbers and the reason for each change. If your filing status has changed, explain why. Include all supporting forms and schedules when you file your amended return, even if you haven't changed anything on them.

If filing with a new SSN, enter your former identification number.

Congress extended several tax provisions by passing Public Law 116-94.  
As a result, this form was updated on December 24, 2019.

**2019 Schedule OR-A**



Office use only

Page 1 of 1, 150-101-007  
(Rev. 12-24-19 ver. 02)

Oregon Department of Revenue

**Oregon Itemized Deductions**

Submit original form—do not submit photocopy

First name <b>RICK</b>	Initial <b>C</b>	Last name <b>CUNNINGHAM</b>	Social Security number (SSN)
Spouse's first name <b>ANN</b>	Initial <b>C</b>	Spouse's last name <b>CUNNINGHAM</b>	Spouse's SSN

Read instructions carefully before completing this schedule.

**Medical and dental expenses**

Caution! Don't include expenses reimbursed or paid by others.

- 1. Medical and dental expenses (see instructions) ..... 1.
- 2. Federal adjusted gross income (AGI). Enter the amount from Form OR-40, line 7 or Form OR-40-N or OR-40-P, line 29F ..... 2. 0
- 3. AGI threshold. Multiply line 2 by 7.5% (0.075) ..... 3. 0
- 4. **Medical and dental expense deduction.** Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- ..... 4. 0

**Taxes you paid**

- 5. State and local income taxes. Don't include Oregon income tax ..... 5. 0
- 6. Real estate taxes (see instructions) ..... 6. 1,783
- 7. Personal property taxes ..... 7. 0
- 8. Reserved ..... 8.
- 9. Total income and property taxes. Add lines 5 through 8. Don't enter more than \$10,000 (\$5,000 if married filing separately) ..... 9. 1,783
- 10. Other taxes. List type and amount: \_\_\_\_\_ 10.
- 11. **Taxes paid deduction.** Add lines 9 and 10 ..... 11. 1,783.00

**Interest you paid**

- 12. Mortgage interest and points reported to you on federal Form 1098 ..... 12. 4,039
- 13. Mortgage interest not reported to you on federal Form 1098 ..... 13.
- 14. Points not reported to you on federal Form 1098 ..... 14.
- 15. Mortgage insurance premiums (see instructions) ..... 15.
- 16. Investment interest (see instructions) ..... 16.
- 17. **Interest paid deduction.** Add lines 12 through 16 ..... 17. 4,039.00

**Gifts to charity**

- 18. Gifts by cash or check (see instructions) ..... 18.
- 19. Gifts other than by cash or check (see instructions) ..... 19.
- 20. Carryover from prior year ..... 20.
- 21. **Total gifts to charity.** Add lines 18 through 20 ..... 21.

**Other miscellaneous deductions**

- 22. List type and amount. Important! Don't include employee business expenses, tax preparation fees, or other deductions subject to the 2 percent of AGI limitation (see instructions). \_\_\_\_\_ 22.

**Oregon itemized deductions**

- 23. Add lines 4, 11, 17, 21, and 22 ..... 23. 5,822.00

Enter the amount from line 23 on Form OR-40, line 16; Form OR-40-N or OR-40-P, line 37.

—You must include this schedule with your Oregon income tax return—

**Substitute for Form W-2, Wage and Tax Statement, or  
Form 1099-R, Distributions From Pensions, Annuities, Retirement  
or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**

▶ Attach to Form 1040, 1040-SR, or 1040-X.

▶ Go to [www.irs.gov/Form4852](http://www.irs.gov/Form4852) for the latest information.

**1** Name(s) shown on return  
Ann C Cunningham

**2** Your social security number

**3** Address

**4** Enter year in space provided and check one box. For the tax year ending December 31, 2019,

Here by  
Noting

I have been unable to obtain (or have received an incorrect)  Form W-2 OR  Form 1099-R.

I have notified the IRS of this fact. The amounts shown on line 7 or line 8 are my best estimates for all wages or payments made to me and tax withheld by my employer or payer named on line 5.

**5** Employer's or payer's name, address, and ZIP code

**6** Employer's or payer's  
TIN (if known)

**7** Form W-2. Enter wages, tips, other compensation, and taxes withheld.

a	Wages, tips, and other compensation	<u>0.</u>	f	State income tax withheld	<u>698.</u>
b	Social security wages	<u>0.</u>		(Name of state) . <u>OR</u>	
c	Medicare wages and tips	<u>0.</u>	g	Local income tax withheld	
d	Social security tips			(Name of locality)	
e	Federal income tax withheld	<u>221.</u>	h	Social security tax withheld	<u>1,096.</u>
			i	Medicare tax withheld	<u>256.</u>

**8** Form 1099-R. Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.

a	Gross distribution		f	Federal income tax withheld	
b	Taxable amount		g	State income tax withheld	
c	Taxable amount not determined	<input type="checkbox"/>		(Name of state)	
d	Total distribution	<input type="checkbox"/>	h	Local income tax withheld	
e	Capital gain (included on line 8b)			(Name of locality)	
			i	Employee contributions	
			j	Distribution codes	

**9** How did you determine the amounts on lines 7 and 8 above?

See Line 9

**10** Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.

none

**General Instructions**

Section references are to the Internal Revenue Code.

**Future developments.** For the latest information about developments related to Form 4852, such as legislation enacted after it was published, go to [www.irs.gov/Form4852](http://www.irs.gov/Form4852).

**Purpose of form.** Form 4852 serves as a substitute for Forms W-2, W-2c, and 1099-R and is completed by you or your representatives when (a) your employer or payer doesn't issue you a Form W-2 or Form 1099-R or (b) an employer or payer has issued an incorrect Form W-2 or Form 1099-R. Attach this form to the back of your income tax return before any supporting forms or schedules.

You should always attempt to get your Form W-2, Form W-2c, or Form 1099-R from your employer or payer before contacting the IRS or filing Form 4852. If you don't receive the missing or corrected form from your employer or payer by the end of February, you may call the IRS at 800-829-1040 for assistance. You must provide your name, address (including ZIP code), phone number, social security number, and dates of employment. You must also provide your employer's or payer's name, address (including ZIP code), and phone number. The IRS will contact your employer or payer and request the missing form. The IRS also will send you a Form 4852. If you don't receive the missing form in sufficient time to file your income tax return timely, you may use the Form 4852 that the IRS sent you.

If you received an incorrect Form W-2 or Form 1099-R, you should always attempt to have your employer or payer issue a corrected form before filing Form 4852.

**Note:** Retain a copy of Form 4852 for your records. To help protect your social security benefits, keep a copy of Form 4852 until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year. After September 30 following the date shown on line 4, you may use your Social Security online account to verify wages reported by your employers. Please visit [www.SSA.gov/myaccount](http://www.SSA.gov/myaccount). Or, you may contact your local SSA office to verify wages reported by your employer.

**Will I need to amend my return?** If you receive a Form W-2, Form W-2c, or Form 1099-R after your return is filed with Form 4852, and the information you receive indicates that the information reported on your original return is incorrect, you must amend your return by filing Form 1040-X, Amended U.S. Individual Income Tax Return. You are responsible for filing your income tax return with accurate information regardless of whether you receive a Form W-2, Form W-2c, or Form 1099-R and regardless of whether the information on any forms received is correct.

**Penalties.** The IRS will challenge the claims of individuals who attempt to avoid or evade their federal tax liability by using Form 4852 in a manner other than as prescribed. Potential penalties for the improper use of Form 4852 include:



# Oregon

Kate Brown, Governor

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

*Rec'd  
4-9-20*

RICK C. CUNNINGHAM  
ANN C. CUNNINGHAM

Date: April 7, 2020  
Letter ID:  
Account ID:  
Period ending: December 31, 2019

### Notice of Proposed Refund Adjustment

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

Proposed refund	\$805.00
Interest on refund	\$0.00
Offset to debts owed	\$0.00
<b>Refund check or deposit amount</b>	<b>\$805.00</b>

*OOOPS! MY MISTAKE.  
OUR \$1000 PAYMENT WAS  
FOR THE 2018 TAX YEAR.*

#### 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
32.	Estimated tax payments for 2019. Include all payments you made prior to the filing date of this return.	\$1,000.00	\$0.00

We adjusted your estimated tax payments to reflect the amount we have on record. To view your estimated payments, register for Revenue Online at [www.oregon.gov/dor](http://www.oregon.gov/dor). (ORS 316.557)

34.	Kicker (Oregon surplus credit). Enter your kicker credit amount (see instructions). If you elect to donate your kicker to the State School Fund, enter -0- and see line 51.	\$0.00	\$107.00
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We adjusted your Oregon surplus credit ("kicker") based on your 2018 Oregon income tax return. The credit is a percentage of your 2018 Oregon tax liability (Form 40, line 22; Form 40N, line 48; Form 40P, line 47) as adjusted or amended, reduced by any credit claimed for income taxes paid to another state (credit code 802 and/or 815). This year the kicker percentage is 17.171 percent. (ORS 291.349)

36.	Total payments and refundable credits. Add lines 30	\$1,698.00	\$805.00
-----	---	------------	----------

through 35.

We adjusted your total payments and refundable credits because line 36, total payments and refundable credits, must equal line 30 through line 35.

37.	Overpayment of tax. If line 29 is less than line 36, you overpaid. Line 36 minus line 29.	\$1,698.00	\$805.00
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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)

Joint filers are equally and severally liable for paying any tax, penalty, and interest due for their joint return.

### **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](http://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](http://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](http://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](http://www.oregon.gov/dor/forms) or by calling us.

**Do you have questions or need help?**

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