



2022 Federal Tax Return Filing
Instructions
FOR THE YEAR ENDING
December 31, 2022

Prepared for	TIMOTHY L EMPEY																
Tax Summary	<table><tr><td>Gross Income.....</td><td>\$0</td></tr><tr><td>Adjusted Gross Income.....</td><td>\$0</td></tr><tr><td>Total Deductions.....</td><td>\$12950</td></tr><tr><td>Total Taxable Income.....</td><td>\$0</td></tr><tr><td>Total Tax.....</td><td>\$0</td></tr><tr><td>Total Payments.....</td><td>\$0</td></tr><tr><td>Refund Amount.....</td><td>\$0</td></tr><tr><td>Amount You Owe.....</td><td>\$0</td></tr></table>	Gross Income.....	\$0	Adjusted Gross Income.....	\$0	Total Deductions.....	\$12950	Total Taxable Income.....	\$0	Total Tax.....	\$0	Total Payments.....	\$0	Refund Amount.....	\$0	Amount You Owe.....	\$0
Gross Income.....	\$0																
Adjusted Gross Income.....	\$0																
Total Deductions.....	\$12950																
Total Taxable Income.....	\$0																
Total Tax.....	\$0																
Total Payments.....	\$0																
Refund Amount.....	\$0																
Amount You Owe.....	\$0																
Make check payable to																	
Mailing Address	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501																

Instructions

If you e-filed your return and it has been accepted, you will get notified via text or email if you opted for that option.

If you have a balance due being paid by check or are paper filing the return, mail it to the address indicated.

Keep a copy of your return and supporting documents for your records.



**2022 STATE TAX RETURN FILING
INSTRUCTIONS
OREGON
FOR THE YEAR ENDING
December 31, 2022**

Prepared for	TIMOTHY L EMPEY																					
Tax Summary	<table style="width: 100%;"><tr><td style="width: 70%;">Adjusted Gross Income.....</td><td style="width: 10%; text-align: right;">\$</td><td style="width: 20%; text-align: right;">0</td></tr><tr><td>Total Deductions.....</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr><tr><td>Total Taxable Income.....</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr><tr><td>Total Tax.....</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr><tr><td>Total Payments.....</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr><tr><td>Refund Amount.....</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr><tr><td>Amount You Owe.....</td><td style="text-align: right;">\$</td><td style="text-align: right;">0</td></tr></table>	Adjusted Gross Income.....	\$	0	Total Deductions.....	\$	0	Total Taxable Income.....	\$	0	Total Tax.....	\$	0	Total Payments.....	\$	0	Refund Amount.....	\$	0	Amount You Owe.....	\$	0
Adjusted Gross Income.....	\$	0																				
Total Deductions.....	\$	0																				
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Total Tax.....	\$	0																				
Total Payments.....	\$	0																				
Refund Amount.....	\$	0																				
Amount You Owe.....	\$	0																				
Make check payable to	Oregon Department of Revenue																					
Mailing Address																						

Special Instructions

2022 TWO YEAR COMPARISON

TIMOTHY L EMPEY
543-65-6109

Keep for Your Records

	2022	2021	Difference
Filing status	Single		
INCOME:			
Wages, salaries, tips, etc.			
Interest income			
Ordinary dividend income			
IRA distributions and pension income			
Taxable social security income			
Capital gain or (loss) (Schedule D)			
Schedule 1 - Income			
Refunds of state and local taxes			
Alimony received			
Business income or (loss) (Schedule C)			
Other gains or (losses) (Form 4797)			
Rental real estate, partnerships, estates, etc. (Schedule E)			
Farm income or (loss) (Schedule F)			
Unemployment compensation			
Other income			
Total income			
ADJUSTMENTS:			
Schedule 1 - Adjustments			
Educator expenses			
Busn expenses for reserviists, performing artists, etc			
Health savings account deduction			
Moving expenses			
Deductible part of self-employment tax			
Self-employed SEP, SIMPLE and qualified plans deduction. ...			
Self-employed health insurance			
Penalty on early withdrawal of savings			
Alimony paid			
IRA contributions			
Student loan interest deduction			
Archer MSA deduction			
Other adjustments			
Total adjustments			
ADJUSTED GROSS INCOME:			
DEDUCTIONS:			
Standard deduction or Itemized deductions	12,950		12,950
Charitable contributions if taking standard deduction,	N/A		
If itemized, Schedule A deductions:			
Medical and dental expenses			
Sales, income, and other taxes paid	397		397
Interest paid			
Gifts to charity			
Casualty and theft losses			
Other miscellaneous deductions			
Qualified business income deduction			
TAXABLE INCOME:			

2022 TWO YEAR COMPARISON

TIMOTHY L EMPEY
543-65-6109

Keep for Your Records

	2022	2021	Difference
TAX COMPUTATION (BEFORE CREDITS):			
Tax			
Tax calculation method	TABLE		
Schedule 2 – Taxes			
Alternative minimum tax			
Excess advance premium tax credit repayment			
Total taxes			
Tax rate	10%		
CREDITS:			
Child and other dependents tax credit			
Schedule 3 – Non-Refundable Credits			
Foreign tax credit			
Child care credit			
Education credit			
Retirement savings contribution credit			
Other credits			
Total credits			
OTHER TAXES:			
Schedule 2 – Other Taxes			
Self-employment tax			
Additional tax on IRAs			
Other taxes			
TOTAL TAXES:			
PAYMENTS:			
Federal income tax withheld			
Estimated payments made			
Earned income credit			
Refundable child tax credit or additional child tax credit			
American opportunity credit			
Recovery rebate credit			
Schedule 3 – Refundable Credits & Payments			
ACA premium tax credit			
Qualified sick and family leave credit			
Other payments			
Total payments			
AMOUNT DUE / REFUND:			
Amount overpaid			
Overpayment applied to next year			
Refund			
Amount due			
Penalty			

Tax Calculation Methods:

Sch D = Sch D tax worksheet
Sch J = Inc Aver for Farmer/Fisherman
FEITW = Foreign Earned Income Tax WS

QDCGTW = Qual Div Cap Gain Tax WS
F8615 = Child with unearned income

TCW = Tax Comp Worksheet (rates)
TABLE = Tax Table

Filing Status ☒ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)
Check only If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the one box. qualifying person is a child but not your dependent:

Your first name and middle initial TIMOTHY L		Last name EMPEY		Your social security number 543-65-6109	
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions. 9310 N Cherry St City, town, or post office. If you have a foreign address, also complete spaces below. camas				Apt. no.	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
State WA		ZIP code 98607			
Foreign country name		Foreign province/state/county		Foreign postal code	

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☐ Were born before January 2, 1958 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1958 ☐ Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here <input type="checkbox"/>					

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions. Attach Sch. B if required. Standard Deduction for-- <ul style="list-style-type: none">• Single or Married filing separately, \$12,950• Married filing jointly or Qualifying surviving spouse, \$25,900• Head of household, \$19,400• If you checked any box under Standard Deduction, see instructions.	1a Total amount from Form(s) W-2, box 1 (see instructions)	1a
	b Household employee wages not reported on Form(s) W-2	1b
	c Tip income not reported on line 1a (see instructions)	1c
	d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d
	e Taxable dependent care benefits from Form 2441, line 26	1e
	f Employer-provided adoption benefits from Form 8839, line 29	1f
	g Wages from Form 8919, line 6	1g
	h Other earned income (see instructions)	1h
	i Nontaxable combat pay election (see instructions) 1i	
	z Add lines 1a through 1h	1z
	2a Tax-exempt interest 2a	2b Taxable interest 2b
	3a Qualified dividends 3a	b Ordinary dividends 3b
	4a IRA distributions 4a	b Taxable amount 4b
	5a Pensions and annuities 5a	b Taxable amount 5b
	6a Social security benefits 6a	b Taxable amount 6b
c If you elect to use the lump-sum election method, check here (see instructions) <input type="checkbox"/>		
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	7	
8 Other income from Schedule 1, line 10	8	
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	
10 Adjustments to income from Schedule 1, line 26	10	
11 Subtract line 10 from line 9. This is your adjusted gross income	11	
12 Standard deduction or itemized deductions (from Schedule A)	12 12,950	
13 Qualified business income deduction from Form 8995 or Form 8995-A	13	
14 Add lines 12 and 13	14 12,950	
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15 0	

Tax and Credits	16 Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	0
	17 Amount from Schedule 2, line 3	17	
	18 Add lines 16 and 17	18	0
	19 Child tax credit or credit for other dependents from Schedule 8812	19	
	20 Amount from Schedule 3, line 8	20	
	21 Add lines 19 and 20	21	
	22 Subtract line 21 from line 18. If zero or less, enter -0-	22	0
	23 Other taxes, including self-employment tax, from Schedule 2, line 21	23	
24 Add lines 22 and 23. This is your total tax	24	0	

Payments	25 Federal income tax withheld from:				
	a Form(s) W-2	25a			
	b Form(s) 1099	25b			
	c Other forms (see instructions)	25c			
	d Add lines 25a through 25c	25d			
	26 2022 estimated tax payments and amount applied from 2021 return	26			
	27 Earned income credit (EIC)	27			
	28 Additional child tax credit from Schedule 8812	28			
	29 American opportunity credit from Form 8863, line 8	29			
	30 Reserved for future use	30			
31 Amount from Schedule 3, line 15	31				
32 Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32				
33 Add lines 25d, 26, and 32. These are your total payments	33				

Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
	35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	
	b Routing number XXXXXXXXXXXXXXXXXX c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
36 Amount of line 34 you want applied to your 2023 estimated tax	36		

Amount You Owe	37 Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	
	38 Estimated tax penalty (see instructions)	38	

Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> Yes . Complete below. <input checked="" type="checkbox"/> No		
	Designee's name	Phone no.	Personal identification number (PIN)

Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
	Phone no. 503-438-6896	Email address timothyempey@gmail.com		

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
	Firm's name	Firm's EIN			Phone no.
	Firm's address				

Go to www.irs.gov/Form1040 for instructions and the latest information.Form **1040** (2022)

2022 OREGON TWO YEAR COMPARISON

Taxpayer's Last and First Name

Taxpayer's SSN

.....

	Tax Year 2022	Tax Year 2021	Difference
Filing status	<u>Single</u>	_____	
Residency status	<u>NonResident</u>	_____	
Number of exemptions claimed	<u>1</u>	_____	
State Base Form Filed	<u>OR 40N</u>	<u>OR 40</u>	

INCOME, DEDUCTIONS AND ADJUSTMENTS:

Federal Adjusted Gross Income	_____	_____	_____
Additions to Federal Income	_____	_____	_____
Subtractions from Federal Income	_____	_____	_____
Oregon Income	_____	_____	_____
Itemized/Standard Deduction	<u>2,420</u>	_____	<u>2,420</u>
Taxable Income	_____	_____	_____

TAX, CREDIT AND PAYMENTS:

Oregon Tax	_____	_____	_____
Exemption Credit	_____	_____	_____
Other Credits	_____	_____	_____
Net Tax	_____	_____	_____
Income Tax Withheld	_____	_____	_____
Estimated Tax Payments/PY Tax Refund Applied	_____	_____	_____
Total Payments	_____	_____	_____

REFUND OR BALANCE DUE

Balance Due	_____	_____	_____
Underpayment Penalty	_____	_____	_____
Other Penalties and Interests	_____	_____	_____
Amount You Owe	_____	_____	_____
Overpayment	_____	_____	_____
Overpayment Applied to Estimated Payments	_____	_____	_____
Amount to be Refunded	_____	_____	_____

2022 Form OR-40-N
Oregon Individual Income Tax Return for Nonresidents

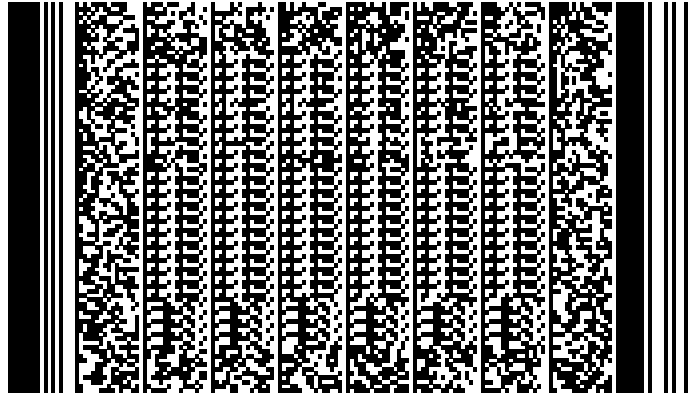
Oregon Department of Revenue

Page 1 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Fiscal year ending date (MM/DD/YYYY)

- ☐ Extension filed
- ☐ Form OR-24
- ☐ Form OR-243
- ☐ Federal Form 8379
- ☐ Federal Form 8886
- ☐ Disaster relief
- ☐ Military

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



☐ Amended return.
If amending for an NOL tax year (YYYY)
NOL, tax year the
NOL was generated:

☐ Calculated with "as if" federal return

☐ Short-year tax election

☐ Employment exception

First name

TIMOTHY

Initial

L

Date of birth (MM/DD/YYYY)

11/21/2003

Last name

EMPEY

Social Security number (SSN)

543-65-6109

- ☐ First time using this SSN (see instructions) ☐ Applied for ITIN ☐ Deceased

Spouse first name

Initial

Spouse date of birth (MM/DD/YYYY)

Spouse last name

Spouse SSN

- ☐ First time using this SSN (see instructions) ☐ Applied for ITIN ☐ Deceased

Current address

9310 N CHERRY ST

City

CAMAS

Country

State

ZIP code

WA

98607

Phone

503-438-6896

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 surviving spouse



Page 2 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

Empey

543-65-6109

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

6a. Credits for yourself 6a. 1

Check boxes that apply: ☒ Regular ☐ Severely disabled ☐ Someone else can claim you as a dependent

6b. Credits for your spouse 6b.

Check boxes that apply: ☐ Regular ☐ Severely disabled ☐ Someone else can claim you as a dependent**Dependents.** List your dependents in order from youngest to oldest.

Dependent 1: First name Initial Dependent 1: Last name

Dependent 1: Date of birth (MM/DD/YYYY)

Dependent 1: SSN

Code*

☐ Dependent 1: Check if child has a qualifying disability

Dependent 2: First name

Initial

Dependent 2: Last name

Dependent 2: Date of birth (MM/DD/YYYY)

Dependent 2: SSN

Code*

☐ Dependent 2: Check if child has a qualifying disability

Dependent 3: First name

Initial

Dependent 3: Last name

Dependent 3: Date of birth (MM/DD/YYYY)

Dependent 3: SSN

Code*

☐ Dependent 3: Check if child has a qualifying disability

*Dependent relationship code (see instructions).

6c. Total number of dependents 6c.

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

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

1



Page 3 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

Empey

543-65-6109

Note: Reprint page 1 if you make changes to this page.**Income****Federal column (F)****Oregon column (S)**

7. Wages, salaries, and other pay for work from federal Form 1040 or 1040-SR, line 1z.
- Include all Forms W-2.**

7F.

7S.

8. Interest income from Form 1040 or 1040-SR, line 2b.

8F.

8S.

9. Dividend income from Form 1040 or 1040-SR, line 3b.

9F.

9S.

10. State and local income tax refunds from federal Schedule 1, line 1.

10F.

10S.

11. Alimony received from federal Schedule 1, line 2a.

11F.

11S.

12. Business income or loss from federal Schedule 1, line 3.

12F.

12S.

13. Capital gain or loss from Form 1040 or 1040-SR, line 7.

13F.

13S.

14. Other gains or losses from federal Schedule 1, line 4.

14F.

14S.

15. IRA distributions from Form 1040 or 1040-SR, line 4b.

15F.

15S.



Page 4 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

Empey

543-65-6109

Note: Reprint page 1 if you make changes to this page.**Federal column (F)****Oregon column (S)**

16. Pensions and annuities from Form 1040 or 1040-SR, line 5b.

16F.

16S.

17. Schedule E income or loss from federal Schedule 1, line 5.

17F.

17S.

18. Farm income or loss from federal Schedule 1, line 6.

18F.

18S.

19. Social Security benefits from Form 1040 or 1040-SR, line 6b; and unemployment and other income from federal Schedule 1, lines 7 and 9.

19F.

19S.

20. Total income. Add lines 7 through 19.

20F.

0

20S.

0

Adjustments

21. IRA or SEP and SIMPLE contributions, from federal Schedule 1, lines 16 and 20.

21F.

21S.

22. Education deductions from federal Schedule 1, lines 11 and 21.

22F.

22S.

23. Moving expenses from federal Schedule 1, line 14.

23F.

23S.



Page 5 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

Empey

543-65-6109

Note: Reprint page 1 if you make changes to this page.**Federal column (F)****Oregon column (S)**

24. Deduction for self-employment tax from federal Schedule 1, line 15.

24F.

24S.

25. Self-employed health insurance deduction from federal Schedule 1, line 17.

25F.

25S.

26. Alimony paid from federal Schedule 1, line 19a.

26F.

26S.

27. Total adjustments from Schedule OR-ASC-NP, line A7 for the federal column and line A8 for the Oregon column.

27F.

27S.

28. Total adjustments. Add lines 21 through 27.

28F.

28S.

29. Income after adjustments. Line 20 minus line 28.

29F.

29S.

Additions

30. Total additions from Schedule OR-ASC-NP, line B7 for the federal column and line B8 for the Oregon column.

30F.

30S.

31. Income after additions. Add lines 29 and 30.

31F.

31S.



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Page 6 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

Empey

543-65-6109

Note: Reprint page 1 if you make changes to this page.**Subtractions****Federal column (F)****Oregon column (S)**

32. Social Security and tier 1 Railroad Retirement Board benefits included on line 19F.

32F.

33. Total subtractions from Schedule OR-ASC-NP, line C7 for the federal column and line C8 for the Oregon column.

33F.

33S.

34. Income after subtractions. Line 31 minus lines 32 and 33.

34F.

34S.

35. Oregon percentage (see instructions; not more than 100.0%) 35.

0 %

Deductions and modifications

36. Amount from line 34S 36.

37. **Oregon itemized deductions.** Enter your Oregon itemized deductions from Schedule OR-A, line 23. If you are not itemizing your deductions, enter 0 37.

0.00

38. **Standard deduction.** Enter your standard deduction 38.

2,420.00

You were: 38a. ☐ 65 or older 38b. ☐ Blind Your spouse was: 38c. ☐ 65 or older 38d. ☐ Blind**Standard deductions**

Single	Married filing jointly	Married filing separately	Qualifying surviving spouse	Head of Household
\$2,420	\$4,840	\$2,420 or \$0	\$4,840	\$3,895

See instructions if you are age 65 or older, blind, or if someone can claim you as a dependent.

See instructions if you are married filing separately.

39. Enter the larger of line 37 or 38. 39.

2,420.00

40. 2022 federal tax liability (see instructions) 40.

0.00

41. Total modifications from Schedule OR-ASC-NP, line D7 41.

42. Deductions and modifications multiplied by the Oregon percentage (see instructions) 42.



Page 7 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

Empey

543-65-6109

Note: Reprint page 1 if you make changes to this page.**Deductions and modifications** (continued)

43. Charitable art donation (see instructions) 43.
44. Total deductions and modifications. Add lines 42 and 43 44.
45. Oregon taxable income. Line 36 minus line 44. If line 44 is more than
line 36, enter 0 45. 0.00

Oregon tax

46. **Tax.** Check the appropriate box if you're using an alternative method to
calculate your tax (see instructions) 46.
- 46a. ☐ Schedule OR-FIA-40-N 46b. ☐ Worksheet FCG 46c. ☐ Schedule OR-PTE-NR
47. Interest on certain installment sales 47.
48. Total tax before credits. Add lines 46 and 47 48.

Standard and carryforward credits

49. Exemption credit (see instructions) 49.
50. Total standard credits from Schedule OR-ASC-NP, line E16 50.
51. Total standard credits. Add lines 49 and 50 51.
52. Tax minus standard credits. Line 48 minus line 51. If line 51 is more than
line 48, enter 0 52. 0.00
53. Total carryforward credits used this year from Schedule OR-ASC-NP, line F9.
Line 53 can't be more than line 52 (see Schedule OR-ASC and
OR-ASC-NP Instructions) 53.
54. Tax after standard and carryforward credits. Line 52 minus line 53 54.
55. Total tax recaptures reported this year from Schedule OR-ASC-NP, line G5 55.



Page 8 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

Empey

543-65-6109

Note: Reprint page 1 if you make changes to this page.**Standard and carryforward credits** (continued)

56. Tax including tax recaptures. Line 54 plus line 55 56.

Payments and refundable credits57. Oregon income tax withheld. **Include a copy of your Forms W-2 and 1099** 57.

58. Amount applied from your prior year's tax refund 58.

59. Estimated tax payments for 2022. **Include all payments you made** prior to the filing date of this return, including real estate transactions. Do not include the amount you already reported on line 58 59.

60. Tax payments from a pass-through entity 60.

61. Earned income credit (see instructions) 61.

Reserved

63. Total refundable credits from Schedule OR-ASC-NP, line H7. 63.

64. Total payments and refundable credits. Add lines 57 through 63 64.

Tax to pay or refund65. **Overpayment of tax.** If line 56 is **less** than line 64, you overpaid.

Line 64 minus line 56 65.

66. **Net tax.** If line 56 is **more** than line 64, you have tax to pay.

Line 56 minus line 64 66.

67. Penalty and interest for filing or paying late (see instructions) 67.



Page 9 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

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Empey

543-65-6109

Note: Reprint page 1 if you make changes to this page.68. Interest on underpayment of estimated tax. **Include Form OR-10** 68.

Exception number from Form OR-10, line 1: 68a.

Check box if you annualized: 68b. ☐

69. Total penalty and interest due. Add lines 67 and 68 69.

70. **Net tax including penalty and interest.**Line 66 plus line 69 **This is the amount you owe.** 70.71. **Overpayment less penalty and interest.**Line 65 minus line 69 **This is your refund.** 71.

72. Estimated tax. Fill in the portion of line 71 you want applied to your open estimated tax account 72.

73. Charitable checkoff donations from Schedule OR-DONATE, line 30 73.

74. Oregon 529 college savings plan deposits from Schedule OR-529, line 5 74.

75. Total. Add lines 72 through 74. The total can't be more than your refund on line 71 75.

76. **Net refund.** Line 71 minus line 75 **This is your net refund.** 76.**Direct deposit**77. 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**Account information:**

Routing number

Account number

Reserved



00542201091729

Page 10 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

Empey

543-65-6109

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 and any attachments is true, correct, and complete.

Your signature

X

Date (MM/DD/YYYY)

Spouse signature

X

Date (MM/DD/YYYY)

Signature of preparer other than taxpayer

X

Date (MM/DD/YYYY)

Preparer phone

Preparer license number

Preparer first name

Initial

Preparer last name

Preparer address

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, or 1040-NR. **We may adjust your return without it.****Pay the amount due** (shown on line 70)

- **Online:** www.oregon.gov/dor.
- **By mail:** Payable to the **Oregon Department of Revenue**. Write “2022 Oregon Form OR-40-N” and the last four digits of your SSN or ITIN on your check or money order. If you include payment with your return, **don't** include Form OR-40-V payment voucher.

Mail your return

- **Non-2-D barcode.** If the large 2-D barcode box on the first page of this form 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 large 2-D barcode box on the first page of this form 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.



Page 11 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

Empey

543-65-6109

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

Amended statement. Complete this section only if you're amending your 2022 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.

CLIENT COPY

DO NOT FILE

