IMPACT STATEMENT

Legislation title: Authorize the Director of the Bureau of Environmental Services or designee and the City Attorney to reimburse four property owners affected by the SW 86th Avenue Pump Station construction in the total amount of \$47,012. (Ordinance)

Contact name:

Debbie Caselton 503-823-2831 Debbie Caselton

Contact phone: Presenter name:

Purpose of proposed legislation and background information:

The purpose of this legislation is to reimburse four property owners affected by the SW 86th Avenue Pump Station construction.

In September 2012 the Washington County Hearings Officer issued a conditional approval for the construction of the SW 86th Avenue Pump Station and Appurtenances that the City must "determine what additional measures are feasible to implement in order to reduce…impacts" to "any household [with] particular sensitivities to construction…"

In 2013, Council concluded it feasible and reasonable to pay a portion of the costs to retrofit five property owners' residences, and to reimburse a portion of the purchase price of a new residential property of one property owner's choosing, in order to mitigate the impacts of the project on the property owners or members of their households (Ordinance numbers 185975, 186031, 186047, 186174, 186175, and 186181).

BES has decided it would be unreasonable to expect the property owners to set aside a portion of their original compensation in order to pay taxes thereon. However, the City cannot commit public funds to reimburse the property owners for their federal and state tax liability attributable to their original compensation until the owners demonstrate that their compensation is taxable as income.

BES is willing to reimburse the property owners for their federal and state tax liability attributable to their compensation now that the City has obtained a letter from the IRS concluding that the increased income of the property owners is taxable likely as income.

In August 2014, Council approved Ordinance No. 186703 authorizing the Director of the Bureau of Environmental Services or designee and the City Attorney to enter into the tax liability reimbursement agreements with six settlement agreement recipients affected by the SW 86th Avenue Pump Station construction.

Upon Council approval of this ordinance, BES will reimburse four of the property owners for their federal and state tax liability attributable to their compensation (currently \$47,012).

Financial and budgetary impacts:

These will be one-time expenditures, with no long-term financial impact or ongoing payments. BES Accounting has determined that these expenses do not qualify to be capitalized, and so will be charged to an operating WBS element (*.EXP) of the project, which is subsequently neither capitalized nor paid from bond proceeds. Although there is no specific appropriation for these expenditures, if there appears to be any issue of over-expenditure by major object code, appropriations will be adjusted in the Spring BMP.

Community impacts and community involvement:

There is a significant public involvement element for the overall project that has been conducted by the BES Director's Office. Numerous information flyers have been distributed to the community, and the project manager

187035

and public information office have been attending, and continue to attend, neighborhood association meetings to brief the public on the project status and to respond to questions.

The authorization of this ordinance will not require future public involvement. But, as noted above, public involvement is a key element of the overall project, and will continue to be directed and undertaken by the BES Director's Office with Debbie Caselton as the assigned public involvement and community outreach person.

Budgetary Impact Worksheet

| Does | this a | action | change appropriations? |
|------|-------------|--------|--|
| | | YES: | Please complete the information below. |
| | \boxtimes | NO: S | Skip this section |

| Fund | Fund Center | Commitment Item | Functional Area | Funded Program | Grant | Sponsored Program | Amount |
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| | | | | | | | |

Attachment 1

Summary

Tax differences based on 1099 received from City of Portland for Settlement Agreements in 2013:

J.

Russell Martin, 7020 SW 84th Avenue

Federal Tax 2013

\$4,845

State Tax 2013

\$2,641

Total reimbursement: \$7,486

Stephen R. Press, 7045 SW 84th Avenue

Federal Tax 2013

\$9,193

State Tax 2013

\$4,476

Total reimbursement: \$13,669

Paul Herman, 7025 SW 84th Avenue

Federal Tax 2013

\$16,746

State Tax 2013

\$6,098

Total reimbursement: \$22,844

Heather Keithly, 8535 SW Bohmann Parkway

Federal Tax 2013

\$3,013

Total reimbursement: \$3,013

Grand Total Reimbursements: \$47,012

Russell Martin 7020 SW 84th Avenue Portland, OR 97223

Debbie Caselton Community Outreach and Information City of Portland Environmental Services 1120 SW Fifth Ave Room 1000 Portland, Oregon 97204

October 10, 2014

Hello Debbie,

Enclosed are our 2013 Tax forms 1040 and 40, showing our total tax liability with and without the \$29,350 "Other Income" reported on the BES 1099.

The total taxes that we paid to the IRS were \$11,977 (Line 61). Without the BES 1099 (Line 21), this would have been \$7,132, for a difference of \$4,845.

The total taxes that we paid to the State of Oregon (Line 41) were \$6,626. Without the BES 1099, this would have been \$3,985, for a difference of \$2,641.

The total difference equals \$7,486.

Please let me know if there is anything else you need to process this reimbursement.

Regards,

Russell Martin



tax reimbursements

Caselton, Debbie < Debbie.Caselton@portlandoregon.gov>
To: Russell Martin < russell.p.martin@gmail.com>

Mon, Sep 22, 2014 at 4:06 PM

Hi Russell,

The next step in this process is to get your tax return(s) and calculations of how much your taxes went up in relation to the settlement agreement payments last year. Make sure you blot out any information you feel is private and you don't want us to see.

Would you like me to send you a postage paid envelope or do you want to scan and email to me?

Thanks,

Debbie

Debbie Caselton

Community Outreach and Information

City of Portland Environmental Services

1120 SW Fifth Ave Room 1000, Portland, Oregon 97204

Phone: 503-823-2831

Email: Debbie.Caselton@portlandoregon.gov.

TAX FORMS AS FOLED - MARTIN

| 1040 | | ment of the Treasury—Internal F | | | ୭⋒ ⁴ | 2 | | | | 18703 | 5 |
|--|-----------|--|--------------------|--|--------------------|----------------------------|----------------------|-------------------------------------|-----------|---|-----------|
| | | . Individual Inco | me Tax | Return | 40 | | No. 1545-00 | 174 IRS Use | | o not write or staple in the | |
| For the year Jan. 1–Dec Your first name and i | | 3, or other tax year beginning | Last name | | , 2013, en | aing | , 20 | | _ | e separate instruc | |
| | mudi | | | | | | | | 1 10 | ur social security nu | mber |
| Russell P If a joint return, spou | se's firs | t name and initial | Marti Last name | | | | | | Sno | № 1616 ouse's social security | numher |
| | 30 3 1113 | triamo ana iriitai | | | | | | | John | - | number |
| Ann L Home address (numb | per and | street). If you have a P.O. b | Marti | | | | | Apt. no. | | 8925 | |
| 7020 SW 841 | _ | | on, ooo ii loti | dollorio. | | | | 7 (51) 1101 | | Make sure the SSN and on line 6c are | |
| | | and ZIP code. If you have a fo | reign address, | also complete sp | paces below (se | e instructions | s). | | P | residential Election Ca | ampaign |
| Portland O | R 97 | 223 | | | | | | | | ck here if you, or your spou | |
| Foreign country name | е | | | Foreign prov | vince/state/co | unty | Fore | ign postal cod | | ly, want \$3 to go to this fun x below will not change you | |
| | | | | | | | | | refun | | Spouse |
| Filing Status | 1 | Single | | | | 4 🗌 He | ead of house | hold (with qua | lifying | person). (See instructi | ons.) If |
| i iiiig Otatas | 2 | Married filing jointly | (even if on | ly one had inc | come) | th | e qualifying p | erson is a ch | ild but i | not your dependent, e | nter this |
| Check only one | 3 | ☐ Married filing separa | | spouse's SSI | N above | | nild's name h | ere. 🕨 | | | |
| OOX. | | and full name here. | _ | | | | | low(er) with | depen | dent child | |
| Exemptions | 6a | Yourself. If some | one can cla | aim you as a c | dependent, d | o not che | ck box 6a | | . } | Boxes checked on 6a and 6b | 2 |
| • | b | Spouse | | · · · · | · · · · | | 140 77 | hild under er | J | No. of children | |
| | C | Dependents: | | (2) Dependent's ocial security number | | ependent's nship to you | qualifying | hild under age for child tax cre | | on 6c who: • lived with you | |
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| dependents, see | | | | | | | - | | | Dependents on 6c | |
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| check here ► | d | Total number of exem | ntions clair | med | | | | | | Add numbers on lines above ▶ | 2 |
| | 7 | Wages, salaries, tips, | | | · · · · | | · · · | | 7 | lines above | |
| ncome | 8a | Taxable interest. Atta | | . , | | | | | 8a | | |
| | b | Tax-exempt interest. | | | | 8b | | | - Oa | | |
| Attach Form(s) | 9a | Ordinary dividends. A | | | | OD | | | 9a | | No or |
| W-2 here. Also | b | Qualified dividends | | | | 9b | | | Ja | | |
| nttach Forms V-2G and | 10 | Taxable refunds, cred | | | | | | | 10 | | 150 |
| 099-R if tax | 11 | Alimony received . | | | | | | | 11 | | |
| vas withheld. | 12 | Business income or (le | | | | | | | 12 | (-6) | 292 |
| | 13 | Capital gain or (loss). | | | | | | ▶ □ | 13 | | |
| f you did not | 14 | Other gains or (losses | | | | | | | 14 | | |
| get a W-2, see instructions. | 15a | IRA distributions . | 15a | | | b Taxable | amount | | 15b | | |
| de manachona. | 16a | Pensions and annuities | 16a | | | b Taxable | amount | | 16b | | |
| | 17 | Rental real estate, roy | alties, partr | nerships, S co | orporations, t | rusts, etc. | Attach Sc | nedule E | 17 | | |
| | 18 | Farm income or (loss) | Attach Scl | hedule F | | | | | 18 | | |
| | 19 | Unemployment comp | ensation . | | | | | | 19 | | |
| | 20a | Social security benefits | | | | | amount | | 20b | | |
| | 21 | Other income. List typ | | | | | | | 21 | (29, | 350. |
| | 22 | Combine the amounts in | | | | | our total inc | ome ► | 22 | 104) | 016 |
| Adjusted | 23 | Educator expenses | | | | 23 | | | | | |
| Gross | 24 | Certain business expens | | , , | | | | | | | |
| ncome | 05 | fee-basis government off | | | NO VISION NAMED IN | 24 | | | | | |
| | 25 | Health savings accour | | | | 25 | | | | | |
| | 26 | Moving expenses. Atta | | | | 26 | | | | | |
| | 27 28 | Deductible part of self-e | | | | 27 | | | | | |
| | 28 | Self-employed SEP, S Self-employed health | | | | 29 | | | | | |
| | 30 | Penalty on early withd | | | | 30 | | | | | |
| | 31a | Alimony paid b Recip | | _ | | 31a | | | | | |
| | 31a | IRA deduction | | | | 32 | | | | | |
| | 33 | Student loan interest of | | | | 33 | | | | | |
| | 34 | Tuition and fees. Attac | | | | 34 | | | E C | | |
| | 35 | Domestic production ac | | | | 35 | | | | | |
| | 36 | Add lines 23 through 3 | | | , | | | | 36 | | 4 4 40 |
| | 37 | Subtract line 36 from I | | | | | | | 37 | | 5 7 2 |

| Tax and | 38 | Amount from line 37 (adjusted gross income) | | | 38 | |
|--|------------|--|-------------|--|--|--|
| | 39a | Check / You were born before January 2, 1949, | Blind. T | otal boxes | | |
| Credits | | 3 | | hecked ▶ 39a | | |
| Standard |) b | If your spouse itemizes on a separate return or you were a dual-statu | | | | Mer. Au |
| Deduction | 40 | Itemized deductions (from Schedule A) or your standard deductions | | | 40 | |
| for— • People who | 41 | Subtract line 40 from line 38 | | - ' | 41 | × (84,730) |
| check any | 42 | Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on li | | | 42 | 7,800. |
| box on line 39a or 39b or | 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more to | | | 43 | (76,930) |
| who can be | 44 | Tax (see instructions). Check if any from: a Form(s) 8814 b F | | • | 44 | (11,089.) |
| claimed as a dependent, | ı | | | *************************************** | 45 | |
| see instructions. | 45 | Alternative minimum tax (see instructions). Attach Form 6251 . | | | | |
| All others: | 46 | Add lines 44 and 45 | l l | | 46 | (1,089.) |
| Single or | 47 | Foreign tax credit. Attach Form 1116 if required | 47 | | 1 | |
| Married filing separately, | 48 | Credit for child and dependent care expenses. Attach Form 2441 | 48 | | - | |
| \$6,100 | 49 | Education credits from Form 8863, line 19 | 49 | | | |
| Married filing jointly or | 50 | Retirement savings contributions credit. Attach Form 8880 | 50 | | | |
| Qualifying | 51 | Child tax credit. Attach Schedule 8812, if required | 51 | | | |
| widow(er), \$12,200 | 52 | | 52 | | | |
| Head of | 53 | Other credits from Form: a 3800 b 8801 c | 53 | | | |
| household, \$8,950 | 54 | Add lines 47 through 53. These are your total credits | | | 54 | |
| | 55 | Subtract line 54 from line 46. If line 54 is more than line 46, enter - | -0 | | 55 | (11,099. |
| Other | 56 | Self-employment tax. Attach Schedule SE | | · · · · · | 56 | 679 |
| | 57 | Unreported social security and Medicare tax from Form: a 4 | 137 | b 🗌 8919 | 57 | |
| Taxes | 58 | Additional tax on IRAs, other qualified retirement plans, etc. Attach F | orm 532 | 9 if required | 58 | |
| | 59a | Household employment taxes from Schedule H | | | 59a | |
| | b | First-time homebuyer credit repayment. Attach Form 5405 if required | d | | 59b | |
| | 60 | Taxes from: a Form 8959 b Form 8960 c Instructions; ea | | | 60 | and the second s |
| | 61 | Add lines 55 through 60. This is your total tax | | | 61 | 11,977. |
| Payments | 62 | | 62 | | | |
| - aymonto | 63 | one of the state o | 63 | 840 | | The same of the sa |
| If you have a | 64a | | 64a | 20/31 | | |
| qualifying | b | Nontaxable combat pay election 64b | 0.10 | *************************************** | | |
| child, attach Schedule EIC. | 65 | | 65 | | | |
| Ocheduic Elo. | 66 | <u> </u> | 66 | | | |
| | 67 | | 19/4/20/2 | | | |
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| | 68 | · · · · · · · · · · · · · · · · · · · | 68 | 3,835. | | |
| | 69 | | 69 | | | |
| | 70 | | 70 | | | |
| | 71 | to the second to the second property and the second pr | 71 | b. | 1000 St. 100 | |
| PMA // 1 | 72 | Add lines 62, 63, 64a, and 65 through 71. These are your total pay | | | 72 | 4 |
| Refund | 73 | If line 72 is more than line 61, subtract line 61 from line 72. This is | | | 73 | |
| | 74a | Amount of line 73 you want refunded to you. If Form 8888 is attac | | | 74a | 6 |
| Direct deposit? | ⊳ b | | oe: 🗌 Cl | | | |
| See instructions. | ▶ d | Account number X X X X X X X X X X X X X X X X X X X | 1 | HITCHICAL THE CONTRACTOR OF TH | | |
| ECHARIO DA CONTRADA CONTRADA DE SENTENCIA DE | 75 | | 75 | 460. | | |
| Amount | 76 | Amount you owe. Subtract line 72 from line 61. For details on how | w to pay, | , see instructions | 76 | |
| You Owe | 77 | | 77 | 1. | | |
| Third Party | Do | you want to allow another person to discuss this return with the IRS | S (see in | structions)? | . Comp | olete below. 🗵 No |
| Designee | Des | ignee's Phone | | Personal identifi | cation | |
| | nan | no. | | number (PIN) | | |
| Sign | | er penalties of perjury, I declare that I have examined this return and accompanying | | | | |
| Here | tney | are true, correct, and complete. Declaration of preparer (other than taxpayer) is ba | ased on all | information of which prepa | rer has a ' | any knowledgė. |
| Joint return? See | You | r signature Date Your oc | ccupation | | Daytin | ne phone number |
| instructions. | | Comp | puter | Consultant | (50 | 3)730-5239 |
| Keep a copy for | Spo | use's signature. If a joint return, both must sign. Date Spouse | e's occupa | ation | | S sent you an Identity Protection |
| your records. | r | Proj | ject 1 | Manager | PIN, ent here (se | e inst.) |
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| SUBTRACTIONS | | | | 1.5 | | | | | | | | _6 | ,250 |) | - | | |
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| 1099s), | 17 | Feder | ral pension in | come. See | | page 15. | | - | | ● 17 | | | | - | _ | | |
| payment, and payment | 18 | Other s | subtractions. Iden | tify:●18x | ●18y\$ | | Sch | hedul | e included 18z | ■ 18 | | | | | | and the state of t | |
| voucher | 19 | Total | subtractions. | Add lines 1 | 13 through 1 | 88 | | | | | | | | • 19 | 9 | STOP BY | |
| | 20 | Incom | ne after subtra | actions. Lin | e 12 minus I | ine 19 | | | | | | | | • 20 | 0 | 07-18 | • |
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| DEDUCTIONS | | | | | | | | | If you are clai | 1 | he st | anda | ard de | educt | ion, fill | in line 2 | 6 only. |
| | 21 | Itemiz | zed deduction | s from fede | eral Schedul | e A, line 29 | 9 | | | • 21 | 7 | 1 | | | | | |
| | 22 | Do n | ot complete | line 22 | | | | | | 22 | | | | | 11/2 | | |
| | 23 | Total | Oregon itemiz | zed deduct | ions. Add lin | es 21 and | 22 | | | • 23 | | 1.6 | -8-1-2 | | | | |
| | 24 | State | income tax | claimed as | an itemize | d deduction | on | | | • 24 | | 4 | 508 | | | | |
| | 25 | Net O | regon itemize | ed deductio | ns. Line 23 ı | minus line | 24 | | | • 25 | 8 | 14 | 314 | | | | |
| | | OR | | | | | | | | | | | | | Eit | her line 2 | 25 or 26 |
| | 26 | Stand | dard deduction | n from page | e 19 | | | | | • 26 | | | | | | | |
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| TAX | 29 | Tax. S | See instruction | ns, page 19 |). Enter tax h | ere | | | | • 29 | | 69 | 002 | | | | • |
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| | 32 | Total tax before c | redits from fron | t of form, line 31 | l | | | | | | | | 32 | - | 777 | |
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| NONREFUNDABLE | | Exemption credi | | | | | | | | | | | | | The state of the s | |
| CREDITS | | total exemptions | | | • | | | | | 3 | | |) | ١ | | |
| 2 | 34 | Retirement incom | - | | | | | | | | | | | | | |
| | 35 | Child and depend | dent care credit. | See instruction | s, page | 21 | | | • 3 | 5 | | | | | | |
| | | Credit for the elde | | | | | | | | | | | | ADI | TOG | ETHER |
| | 37 | Political contribut | tion credit. See | limits, page 21 | | | | | • 3 | 7 | | | | | | |
| Include proof | | Credit for income tax | | | | 1 | | | □ • 38 | | | | | | | |
| | | Other credits. Ider | | •39 _V \$ | | Sche | edule incl | uded 39 | z □ • 39 | 9 | | | |) | | |
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| | | Net income tax. L | | | | | | | | | | | | | 6,62 | 26 |
| PAYMENTS AND | 42 | Oregon income ta | ax withheld. Inc | lude Form(s) W | -2 and 1 | 1099 . | | | • 4 | 2 | A PA | | | | | |
| REFUNDABLE | 43 | Estimated tax pay | ments for 2013 | and payments n | nade with | h your | extensi | on | • 43 | 3 | 2,23 | 19 | | | - | and the same |
| CREDITS | | ●43a ☐ Wolf dep | | | | | | | | | | | | ADI | TOC | ETUED |
| Include Schedule | 44 | Earned income cr | redit. See instru | ctions, page 23 | | | | | • 4 | 4 | | | | ADI | TOG | ETHER |
| WFC if you claim | 45 | Working family o | hild care credi | t from WFC, line | 18 | | | | • 4 | 5 | | | | | | |
| this credit | 46 | Mobile home park | k closure credit. | Include Schedu | ıle MPC. | | | | • 40 | 6 | | | |) | | |
| | 47 | Total payments ar | nd refundable c | redits. Add lines | 42 thro | ugh 46 | S | | | | | • | 47 | 1 | 644 | |
| | 48 | Overpayment. If | line 41 is less th | han line 47, you | overpaic | d. Line | 47 min | us line | 41 0 | VERPA | YMENT | ->0 | 48 | | | |
| | 49 | Tax to pay. If line | 41 is more than | n line 47, you ha | ve tax to | pay. | Line 41 | minus | line 47 | TAX | TO PAY | ->0 | 49 | | | |
| | 50 | Penalty and interes | est for filing or p | aying late. See | instructio | ons, pa | age 23. | | 50 | 0 | | | | | | |
| | 51 | Interest on underp | payment of estin | mated t <u>ax. Inclu</u> | ide Forn | n 10 a | nd che | ck box | □ • 5 | 1 | | | | | | |
| | | Exception # from | Form 10, line 1 | ●51a C | Check bo | x if yo | u annu | alized • | 51b □ | | | | _ | | | |
| | 52 | Total penalty and | interest due. Ac | dd lines 50 and 6 | 51 | | | | | | | | 52 | | | |
| | 53 | Amount you owe | Line 49 plus li | ne 52 | | | | | AMOL | INT YO | OU OWE | ->0 | 53 | | | |
| | 54 | Refund. Is line 48 | more than line | 52? If so, line 4 | 8 minus | line 52 | 2 | | | R | EFUND | ->0 | 54 | | | |
| | 55 | Estimated tax. Fi | ll in the part of li | ine 54 you want | applied | to 201 | 4 estim | ated tax | x • 55 | 5 | | | ` |) | | |
| CHARITABLE CHECKOFF | | American Diabete | es Assoc. • 56 | | | Ore | gon Coa | st Aquar | rium 🛡 5 | 7 | | | | 1 | | |
| DONATIONS, | | | SMART ● 58 | | | | | S | OLV ● 59 | 9 | | | _ | | | |
| PAGE 27 | | The Nature Cor | nservancy • 60 | | St | . Vincer | nt DePau | I Soc. of | f OR ● 6 | 1 | | _ | _ | 1 | nese v | |
| I want to donate part of my tax | | Oregon Human | ne Society ● 62 | | | | | | rmy • 63 | | | | _ | / | reduc ur refi | |
| refund to the | | Doernbecher Childre | | | | | - | | ome ● 6 | | | + | - | ,,, | ui ici | arro |
| following fund(s) | | Charity code ●66a | | | | | ode •67 | | ●67k | | | _ | - | 1 | | |
| See instructions | | Political party \$3 che | | | ou ●68k | | | | • 68 | | | - | - | | | |
| | | Total Oregon 529 | | | | | | | | | | | | | dille | |
| | | Total. Add lines 55 | | | | | | | | | | | | | | |
| | 71 | NET REFUND. Li | ne 54 minus line | e 70. This is you | r net refu | und | | | | NET R | EFUND | | 71 L | | We see | |
| | 72 | For direct deposit | of your refund | see instructions | nage 2 | 7 | | | • Tvr | ne of a | ccount. | ПС | heck | cina o | r \Box | Savings |
| DIRECT DEPOSIT | | outing No. | T T T | | Accoun | Г | T | П | 1 1 | TT | T | T | T | T | · _ | T |
| | | Will this refund go | to an account | | | L | Yes | | | | | | 1 | | | |
| | | 3- | | | | | | | | | | | | | | |
| | Im | portant: Includ | e a copy of | your federal F | orm 1 | 040, | 1040 | A, 104 | 0EZ, 1 | 040N | IR, or | 10401 | VR- | EZ. | | |
| Under penalty | or fa | alse swearing, I de | clare that the in | nformation in this | s return i | is true | , correc | t, and c | complet | e. | | | | | | |
| Your signature | | | | Date | | Sign | ature of | prepare | r other th | an taxp | ayer | • [| repa | rer lice | ense no | |
| V | | | | | | XS | ELF | PREP | ARED | | | | | | | |
| X Spouse's/RDP's s | igna | ture (if filing jointly, B | OTH must sign) | Date | | Addi | ress | | | | Teleph | none no |). | | | |
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| | | ou owe, make | | | | | | | | | | | | | | |
| W | rite | your daytime | | | | | | | | | | | | orde | r. | - 1 |
| | | Include your | r payment, a | long with the | paym | ent v | ouche | r on p | page 2 | 3, wit | n this i | returr | ٦. | | | |
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| Tax-to-Pay: | | 1 | Refunds and | No Tax Due: | | Tax-to | -Pay: | | | | Refur | nds an | d No | Tax [| Due: | |
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FORMS W/NO BES 1099 INCOME

| | easury—Internal Revenue Servic | | 2013 | OMB No. 1545- | -0074 IRS Use 0 | only—Do no | MART t write or staple in this | s space. |
|--|--|------------------------|------------------------|---------------------|---|-------------|--|-----------|
| For the year Jan. 1–Dec. 31, 2013, or other tax | | | , 2013, ending | , 20 | | | eparate instructi | |
| Your first name and initial | Last name |) | ,, | • | | Your s | ocial security nur | nber |
| Russell P | Marti | n | | | | į. | 9616 | |
| If a joint return, spouse's first name and | | | | | | Spouse | 's social security n | umber 1 |
| Ann L | Marti | n | | | | i | 8925 | G |
| Home address (number and street). If you | u have a P.O. box, see instr | uctions. | | | Apt. no. | ▲ Ma | ke sure the SSN(s |) above |
| 7020 SW 84th Avenue | | | | | | ar | nd on line 6c are co | orrect. |
| City, town or post office, state, and ZIP code. | . If you have a foreign address, | , also complete spa | aces below (see instr | ructions). | | Presid | dential Election Car | mpaign C |
| Portland OR 97223 | | | | | | iointly wa | re if you, or your spouse int \$3 to go to this fund. | |
| Foreign country name | | Foreign provi | nce/state/county | Fo | oreign postal code | a box belo | ow will not change your | |
| | | | | | | refund. | You _ | Spouse |
| Filing Status 1 Single | | | 4 | | | | on). (See instruction | |
| princip | d filing jointly (even if on | | | | | d but not y | our dependent, en | iter this |
| | d filing separately. Enter ll name here. ► | spouse's SSN | l above 5 | child's name | vidow(er) with o | lenenden | t child | - |
| 60 V Vo | rself. If someone can cla | aim vou as a de | | | | | oxes checked | |
| Exemptions 6a 🛚 You | | - | ependent, do no | IL CHECK DOX O | a | . } 0 | n 6a and 6b | 2 |
| c Depende | | (2) Dependent's | (3) Depend | ent's (4) ✓ | if child under age 1 | 7 0 | o. of children n 6c who: | |
| (1) First name | | social security number | | to you qualifyii | ng for child tax cred ee instructions) | | lived with you did not live with | |
| <u> </u> | | | | , | | y | ou due to divorce r separation | |
| If more than four | | | | | | | ee instructions) | |
| dependents, see ——————instructions and ——————————————————————————————————— | | | | | | | ependents on 6c ot entered above | |
| check here ▶☐ | | | | | | A | dd numbers on | |
| d Total nur | mber of exemptions clair | med | | | | | nes above 🕨 | 2 |
| Income 7 Wages, s | salaries, tips, etc. Attach | Form(s) W-2 | | | | 7 | 21-500-1 | 208 |
| | interest. Attach Schedu | | 1 | | | 8a | | |
| Attach Earm(c) | mpt interest. Do not inc | | | | | | - | |
| W-2 here. Also | dividends. Attach Sche | dule B if require | | 1 | | 9a | | 32 |
| attacii Foriiis | dividends | | <u>9b</u> | | | 40 | | |
| 1000 D :f t | refunds, credits, or offse received | | l local income ta | xes | | 10 | | |
| was withhold | s income or (loss). Attach | | or C-F7 | | | 12 | a magazine | DAG. |
| | ain or (loss). Attach Sch | | | | e ▶ □ | 13 | | |
| If you did not 14 Other ga | ins or (losses). Attach Fo | | | | | 14 | | |
| get a W-2. | ibutions . 15a | | b Ta | xable amount | | 15b | | |
| | and annuities 16a | | b Ta | xable amount | | 16b | | |
| 17 Rental re | al estate, royalties, parti | nerships, S cor | porations, trusts | s, etc. Attach S | Schedule E | 17 | | |
| 18 Farm inc | ome or (loss). Attach Sc | hedule F | | | | 18 | | |
| The state of the s | yment compensation . | | 1 | | | 19 | | |
| | curity benefits 20a | | b Ta | xable amount | | 20b | | |
| 21 Other inc | come. List type and amo the amounts in the far right | unt | - 7 through 01. Th | in in varue total i | | 21 | | |
| | | | | | ncome > | 22 | EMIXA DE | 0663 |
| Adjusted | | | | - | | | | |
| CHOOS OCHAIN DO | ısiness expenses of reservi government officials. Attach | | | | | | | |
| naama | avings account deductio | | | | | | | |
| | expenses. Attach Form 3 | | | | | | | |
| | e part of self-employment t | | | | 1 444 | | | |
| | loyed SEP, SIMPLE, and | | | | | | | |
| 29 Self-emp | loyed health insurance o | deduction . | 29 | | | | | |
| | on early withdrawal of sa | | 30 | | | | | |
| | aid b Recipient's SSN | | 31a | | | | | |
| | iction | | | | | | | |
| | oan interest deduction . | | | - | | | | |
| | nd fees. Attach Form 89 | | | | | | | |
| | production activities deduced to the production activities deduced as through 35 | | | | | 36 | | |
| | line 36 from line 22. This | | ted aross incor | | | 37 | | 199 |

| Ş. | U | C.F | € .ø | |
|----|---|-----|-------------|---|
| | | | Dago | A |

| Tax and | 38 | Amount from line 37 (adjusted g | ross income | e) | | | | 38 | (4) | |
|--|---|--|--|---|--|---|-----------------------|---|--|--|
| | 39a | Check ∫ ☐ You were born be | fore Januar | y 2, 1949, | Blind | . Total | boxes | | | |
| Credits | | if: Spouse was born | | | | 1 | red ▶ 39a | | | |
| Standard | b | If your spouse itemizes on a sepa | | - | | | | | | |
| Deduction | 40 | Itemized deductions (from Sch | | - | | | | 40 | | |
| for— | 41 | | | | | | | 41 | | |
| People who check any | 42 | Exemptions. If line 38 is \$150,000 or | | | | | | 42 | | |
| box on line 39a or 39b or | | • | | • | | | | 43 | | |
| who can be | 43 | Taxable income. Subtract line | | | | | | | | |
| claimed as a dependent, | 44 | Tax (see instructions). Check if any | | | | | | 44 | | |
| see instructions. | 45 | Alternative minimum tax (see i | | | 6251 | | | 45 | | |
| All others: | 46 | Add lines 44 and 45 | | | | , | | 46 | | |
| Single or | 47 | Foreign tax credit. Attach Form | 1116 if requi | ired | . 47 | | | | | |
| Married filing separately, | 48 | Credit for child and dependent car | e expenses. | Attach Form 24 | 41 48 | | | | | |
| \$6,100 | 49 | Education credits from Form 886 | 33, line 19 | | . 49 | | | | | |
| Married filing | 50 | Retirement savings contribution | ns credit. A | ttach Form 88 | 380 50 | | | | | |
| jointly or Qualifying | 51 | Child tax credit. Attach Schedu | le 8812, if re | equired | . 51 | | | | | |
| widow(er), \$12,200 | 52 | Residential energy credits. Attac | h Form 569 | 5 | . 52 | | | | | |
| Head of | 53 | Other credits from Form: a 3800 | b 880 | 1 c 🗌 | 53 | | | | | |
| household, | 54 | Add lines 47 through 53. These a | | *************************************** | | | | 54 | | |
| \$8,950 | 55 | Subtract line 54 from line 46. If li | • | | | | | 55 | | |
| Other | 56 | Self-employment tax. Attach Sch | | | | *************************************** | | 56 | | 9.00 |
| Other | 57 | Unreported social security and N | | | | | | 57 | | |
| Taxes | 58 | Additional tax on IRAs, other qual | | | | | | 58 | | |
| | | Household employment taxes from | | • | | | • | 59a | | |
| | 59a | ' ' | | | | | | | | |
| | b | First-time homebuyer credit repay | | | | | | 59b | | And the second s |
| | 60 | Taxes from: a Form 8959 b | | | | | | 60 | | |
| *************************************** | 61 | Add lines 55 through 60. This is | | | 1 | · · · · | > | 61 | | 7,132. |
| Payments | 62 | Federal income tax withheld from | | | ····· | | (| | | · commence |
| | 63 | 2013 estimated tax payments and a | amount appli | ed from 2012 re | turn 63 | | 840. | | | The first of the same section of the first of the |
| If you have a qualifying | 64a | Earned income credit (EIC) | | | 64a | | | | | |
| child, attach | b | Nontaxable combat pay election | 64b | | | | | | | |
| Schedule EIC. | 65 | Additional child tax credit. Attach | Schedule 88 | 12 | 65 | | | | | |
| | 66 | American opportunity credit from | n Form 8863 | 3, line 8 | 66 | J.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | | |
| | 67 | Reserved | | | 67 | | | | | |
| | 68 | Amount paid with request for ext | tension to fil | e | 68 | | | | | |
| | 69 | Excess social security and tier 1 R | RRTA tax with | hheld | 69 | | | | | |
| | 70 | Credit for federal tax on fuels. A | ttach Form | 4136 | 70 | | | | | |
| | 71 | Credits from Form: a 2439 b | Reserved c | 78885 d ☐ | 71 | 1 | | | | |
| | 72 | Add lines 62, 63, 64a, and 65 thr | | | | ents . | > | 72 | | |
| Refund | 73 | If line 72 is more than line 61, su | | | | *************************************** | t vou overnaid | 73 | | 4.00 |
| E 8 (2 8 (20 H B V 2) | 74a | Amount of line 73 you want refu | | | | | - | 74a | | |
| Di | > b | · , | - | , | ▶ c Type: [| | | | | |
| Direct deposit? | ⊳ d | · · · · · · · · · · · · · · · · · · · | | X X X X | | | 1 | | | |
| instructions. | 75 | Amount of line 73 you want applied | | | 1 | <u> </u> | 460. | | | |
| Amount | 76 | Amount you owe. Subtract line | | | | L Day see | | 76 | | |
| You Owe | | • | | | 1 | pay, sce | instructions P | 70 | | |
| | 77 | Estimated tax penalty (see instru | | ****************************** | *************************************** | | -4:\0 [7] V | | -1041-1-1 | (Z) 81. |
| Third Party | DO | you want to allow another person | to discuss | tnis return witr | i the IHS (s | ee instru | cuons)? [_] Yes | . Comp | olete below. | ⊠ No |
| Designee | | ignee's | | Phone | | | Personal identif | ication | | |
| <u> </u> | | ne > | Chinasa ni estadi del marina de la competita d | no. ▶ | essecutive de la compression de la constitución de la constitución de la constitución de la constitución de la | gg brillion allinoideach all an deal an agus à pais | number (PIN) | » | • | |
| Sign | | er penalties of perjury, I declare that I hav are true, correct, and complete. Declarat | | | | | | | | e and belief, |
| Here | шеу | are true, correct, and complete. Declarat | lion of prepare | | | | mation of which prepa | | - | |
| Joint return? See | You | r signature | | Date | Your occup | ation | | 1 | ne phone numb | |
| instructions. | | | | | Comput | cer Co | nsultant | (50 |)3)730-52 | 239 |
| Keep a copy for your records. | Spo | use's signature. If a joint return, both i | must sign. | Date | Spouse's o | • | | If the IR | RS sent you an Ider | ntity Protection |
| your records. | r | | | | Projec | ct Mar | ager | here (se | | |
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| Use Only | *************************************** | 's address ▶ | | | | Martininia de la companya de la comp | Phone no. | | ,, | ······································ |
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| | | 1040 | NR, line 36; or | 1040NR-EZ | , line 10. See ii | nstructi | ons, page 13 | 3 | • | | | | • 8 | | 1414 | |
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| ADDITIONS | | | | | | | | ide of Oregon e included 10z | | | | | - | - | | |
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| | 12 | Incon | ne aner additio | ins. Add line | soanu II | | | | | | | | 12 | | | |
| SUBTRACTIONS | 13 | 2013 | federal tay liah | ility (\$0_\$6 4 | 250: see instri | uctions | for the corr | ect amount) | e 13 | | | 1944 | | 7 | | |
| Include | | | | | | | | 040A, line 14b | | - | | | | 1 | | |
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| DEDUCTIONS | If y | ou are | e claiming iter | nized deduc | ctions, fill in li | nes 21 | and 23-25. | If you are clair | ning t | he sta | nda | rd de | ducti | on, fill | in line 2 | 26 only. |
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| TAX | 29 | Tax. S | See instruction | s, page 19. I | Enter tax here. | | | | • 29 | 4 | | 361 | | | | |
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| | | | | | | | | | | | | | | | | |

187035 Page 2 - 2013 Form 40 - Remember to reprint page 1 if any changes are made on this page. NONREFUNDABLE 33 Exemption credit. If the amount on line 8 is less than \$100,000, multiply your CREDITS total exemptions on line 6e by \$188. Otherwise, see instructions on page 20 • 33 35 Child and dependent care credit. See instructions, page 21...... ● 35 ADD TOGETHER 36 Credit for the elderly or the disabled. See instructions, page 21...... ■ 36 37 Political contribution credit. See limits, page 21....... 9 37 Schedule included 38z □... • 38 Include proof 38 Credit for income taxes paid to another state. State: • 38y •39y\$ 39 Other credits, Identify: ●39x Schedule included 39z □ ● 39 41 Net income tax. Line 32 minus line 40. If line 40 is more than line 32, enter -0-..... PAYMENTS AND 42 Oregon income tax withheld. Include Form(s) W-2 and 1099 42 REFUNDABLE CREDITS 43a ☐ Wolf depredation
 43b ☐ Claim of right **ADD TOGETHER** 44 Earned income credit. See instructions, page 23..... ● 44 Include Schedule 45 Working family child care credit from WFC, line 18...... ● 45 WFC if you claim this credit 46 Mobile home park closure credit. Include Schedule MPC...... • 46 48 Overpayment. If line 41 is less than line 47, you overpaid. Line 47 minus line 41 OVERPAYMENT → ● 48 49 Tax to pay. If line 41 is more than line 47, you have tax to pay. Line 41 minus line 47.... TAX TO PAY -> • 49 50 Penalty and interest for filing or paying late. See instructions, page 23...... 50 51 Interest on underpayment of estimated tax. Include Form 10 and check box □ ● 51 Exception # from Form 10, line 1 •51a Check box if you annualized ●51b □ 55 Estimated tax. Fill in the part of line 54 you want applied to 2014 estimated tax • 55 CHARITABLE American Diabetes Assoc. • 56 Oregon Coast Aquarium • 57 CHECKOFF DONATIONS, SMART • 58 SOLV • 59 PAGE 27 St. Vincent DePaul Soc. of OR • 61 The Nature Conservancy • 60 These will I want to donate reduce Oregon Humane Society • 62 The Salvation Army • 63 part of my tax your refund Doernbecher Children's Hosp. • 64 Oregon Veteran's Home • 65 refund to the following fund(s) Charity code •66a Charity code ●67a __You ●68b See instructions 68 Political party \$3 checkoff. Party code: ●68a Spouse/RDP..... • 68 69 Total Oregon 529 College Savings Plan deposits. See instructions, page 26 ●69 72 For direct deposit of your refund, see instructions, page 27. Type of account: ☐ Checking or ☐ Savings DIRECT DEPOSIT Account No. Will this refund go to an account outside the United States? ● ☐ Yes Important: Include a copy of your federal Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ Under penalty for false swearing, I declare that the information in this return is true, correct, and complete. Preparer license no. Date Signature of preparer other than taxpayer X SELF PREPARED Telephone no Spouse's/RDP's signature (if filing jointly, BOTH must sign) Date If you owe, make your check or money order payable to the Oregon Department of Revenue. Write your daytime telephone number and "2013 Oregon Form 40" on your check or money order. Include your payment, along with the payment voucher on page 23, with this return. MAIL RETURNS (NON-2-D BARCODE) TO:

Tax-to-Pay:

PO Box 14720

Salem OR 97309-0463

Oregon Department of Revenue

Refunds and No Tax Due:

Salem OR 97309-0930

PO Box 14700

Oregon Department of Revenue

PO Box 14555

Salem OR 97309-0940

Oregon Department of Revenue

Tax-to-Pay:

MAIL 2-D BARCODE RETURNS TO:

Refunds and No Tax Due:

Salem OR 97309-0460

PO Box 14710

Oregon Department of Revenue

Press, Stephen R. 7045 SW 84th Ave. Portland, OR 97223

2013 Income Tax Due to City of Portland Payment

| | As Filed With Income | As If Filed With Out Income | Additional Tax |
|--|----------------------------|-----------------------------------|-------------------|
| Federal Tax; Form 1040, line 61 | 10,164 | 971 | 9,193 |
| Oregon Tax; Form 40, line 41 | 6,666 | 2,190 | 4,476 |
| Additional Tax due to \$52,999 income fron | n City of Portland | | 13,669 |

AS FILED

| Form 1040 | U.S. Individual Income Tax Return 2013 CMB No. 1545-0074 | S Use Only | — Do no | ot write or staple in this space. |
|--------------------------------------|---|---|---------------|--|
| For the year Jan 1 - Do | c 31, 2013, or other tax year beginning , 2013, ending , 20 Last name | | | arate instructions. urity number |
| STEPHEN R F | RESS | ***- | **- | *** |
| If a joint return, spouse | | Spouse | s social | security number |
| | and street). If you have a P.O. box, see instructions. Apartment no. | A | | sure the SSN(s) above |
| 7045 S.W. 8 | | | | on line 6c are correct. |
| City, town or post office | state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). | 2 2 3 3 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 | | al Election Campaign |
| PORTLAND, C | | Check h | ere if yo | u, or your spouse if filing to go to this fund? Checking |
| Foreign country name | Foreign province/state/county Foreign postal code | a box be | low will | not change your tax or |
| | <u> </u> | refund. | | ou Spouse |
| Filing Status | 1 X Single 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above & full head of household instructions.) If the but not your depenname here. | qualifying | pers | on is a child |
| Check only one box. | name here 5 Qualifying widow(e | r) with de | pende | ent child |
| Exemptions | 6a X Yourself. If someone can claim you as a dependent, do not check box 6a | | | Boxes checked on 6a and 6b 1 |
| | b Spouse | | | No. of children on 6c who: |
| | c Dependents: (2) Dependent's social security relationship | child age qualify | ✓ if under | • lived |
| | number to you | qualify | ing for | with you |
| | (1) First name Last name | (see i | nstrs) | did not live with you due to divorce |
| | | -1 -7 | | or separation (see instrs) |
| If more than four dependents, see | But the first the state of the | | | Dependents |
| instructions and | | | | on 6c not entered above . |
| check here > | | | | Add numbers on lines |
| | d Total number of exemptions claimed. | | | above 1 |
| Income | 7 Wages, salaries, tips, etc. Attach Form(s) W-2 | | 7 | 7,000. |
| | 8 a Taxable interest. Attach Schedule B if required. | | 8a | 3,045. |
| | b Tax-exempt interest. Do not include on line 8a . STMT . 3 8b | | 9a | 24 267 |
| Attach Form(s) W-2 here. Also | 9 a Ordinary dividends. Attach Schedule B if required. b Qualified dividends. 9 b 34 | | Ja | 34,367. |
| attach Forms | 10 Taxable refunds, credits, or offsets of state and local income taxes | , 505. | 10 | |
| W-2G and 1099-R if tax was withheld. | 11 Alimony received. | | 11 | |
| | 12 Business income or (loss). Attach Schedule C or C-EZ | | 12 | |
| If you did not get a W-2, | 13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here | | 13 | -3,000. |
| see instructions. | 14 Other gains or (losses). Attach Form 4797 | | 14 | |
| | 15a IRA distributions | | 15b | 101. |
| | 16a Pensions and annuities 16a b Taxable amount | | 16b | |
| | 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Sch | | 17 18 | 4,505. |
| | 18 Farm income or (loss). Attach Schedule F | 2111111 | 19 | |
| | 19 Unemployment compensation | | 20b | |
| | 21 Other income SEE STATEMENT 4 | | 21 | 59,799. |
| | 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income | | 22 | 105,817. |
| | 23 Educator expenses | | - | |
| Adjusted | 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ. | | | |
| Gross Income | government officials. Attach Form 2106 or 2106-EZ | | | |
| IIICOIIIC | 26 Moving expenses. Attach Form 3903 | | | |
| | 27 Deductible part of self-employment tax. Attach Schedule SE | 481. | | |
| | 28 Self-employed SEP, SIMPLE, and qualified plans 28 | | | |
| | 29 Self-employed health insurance deduction | -1 | | |
| | 30 Penalty on early withdrawal of savings | | | |
| | 31 a Alimony paid b Recipient's SSN | | - | |
| | | ,500. | | |
| | 33 Student loan interest deduction | | | |
| | Tuition and fees. Attach Form 8917 | | | |
| | Domestic production activities deduction. Attach Form 8903 | | 36 | 6,981. |
| | 37 Subtract line 36 from line 22. This is your adjusted gross income | | 37 | 98,836. |
| BAA For Disclosu | | DIA0112L (| _ | |

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| Same |
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| Standard Deduction For were born before January 2, 1949, Blind, checked + 39a Blook checked + 39a |
| Separate |
| Standard Deduction for Page Pag |
| Deduction 40 26,851, 41 71,985, 42 73,985, 43 73,985, 44 73,985, 45 73,985, 45 73,985, 46 73,985, 47 73,985, 48 73,985, 48 73,985, 48 73,985, 48 73,985, 48 73,985, 73,995, 74 74 74 74 74 74 74 7 |
| For People who check any box Secondary People who check any box People who check and who check any box People who check any box People who check and who check any box People who check and who chec |
| Semplons File Sist Sis |
| Say or with companies of the companies |
| 39 bor who can be claimed as a dependent, see 43 bor. 44 9,388. |
| Tax (see instructions, element as dependent, see instructions). A tax (see instructions). A ta |
| Separation Sep |
| All others All |
| Add lines 44 and 45. 47 195. 46 9,388. |
| Add Foreign tax credit. Attach Form 1116 if required |
| Separately, Sep. 100 Marriaci filing including and dependent care expenses. Attach Form 2441 |
| Section Married filing Section |
| Married filing jointly or Cualifying Store S |
| Child tax credit. Attach Schedule 8812, if required |
| |
| Size Presidential entergy creams Attach Prom Soso. 195 |
| Head of thousehold, \$8,950 54 Add lines 47 through 53. These are your total credits. 55 59,193. |
| Subtract line 54 from line 46. If line 54 is more than line 46, enter -0 |
| Other Taxes 55 Subtract line 54 from line 46, If line 54 is more than line 46, enter -0. 55 9, 193. Other Taxes 56 Self-employment tax. Attach Schedule SE. 57 58 361. Taxes 57 Unspected social security and Medicare tax from Form: a 4137 b 8919 57 58 40titional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 58 10. 59a Household employment taxes from Schedule H. 59a 59b 59a 59b 59a 59b 50b 59b 50b 59b 50b 59b 50b 50b 50b 50b 50b |
| Second S |
| Taxes |
| 58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required. 59a Household employment taxes from Schedule H. b First-time homebuyer credit repayment. Attach Form 5405 if required. 59b 60 Taxes from: a Form 8959 b Form 8960 c Instrs; enter code(s) 61 Add lines 55-60. This is your total tax. 62 Federal income tax withheld from Forms W-2 and 1099. 63 2013 estimated tax payments and amount applied from 2012 return. 63 16,500. 64a Earned income credit (EIC). 65 Additional child tax credit. Attach Schedule 8812. 66 American opportunity credit from Form 8863, line 8. 66 American opportunity credit from Form 8863, line 8. 66 American opportunity credit from Form 8863, line 8. 67 Reserved. 68 Amount paid with request for extension to file. 69 Excess social security and tier 1 RRTA tax withheld. 69 Excess social security and tier 1 RRTA tax withheld. 70 Credit for federal tax on fuels. Attach Form 4136. 71 Credits from Form a 2439 b Reserved c 8885 d 71 Till 70 Till 71 Till 72 Add ins 62, 63, 64a, 8 65-71. These are your total pmts. 72 Add ins 62, 63, 64a, 8 65-71. These are your total pmts. 73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid. 74 Amount of line 73 you want refunded to you. If Form 8888 is attached, check here. 75 In Junior Promote than line 61, subtract line 61 from line 72. This is the amount you overpaid. 76 Amount of line 73 you want applied to your 2014 estimated tax. 77 Estimated tax penalty (see instructions). 78 Amount of line 73 you want applied to your 2014 estimated tax. 79 Estimated tax penalty (see instructions). 70 Personal identification in moment Profits. 71 Estimated tax penalty (see instructions). 72 Estimated tax penalty (see instructions). 73 Moder penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowedge and belief, they are true, correct, and complete. Declaration of prepare (other than taxpe |
| 59a Household employment taxes from Schedule H. 59b |
| b First-time homebuyer credit repayment. Attach Form 5405 if required. 60 Taxes from: a Form 8959 b Form 8960 c Instrs; enter code(s) 61 Add lines 55-60. This is your total tax. 62 Federal income tax withheld from Forms W-2 and 1099. 63 16,500. 64 Earned income credit (EIC). 64 Earned income credit (EIC). 65 Additional child tax credit. Attach Schedule 8812. 66 Amount paid with request for extension to file. 67 Reserved. 68 Amount paid with request for extension to file. 69 Excess social security and tier 1 RRTA tax withheld. 69 Excess social security and tier 1 RRTA tax withhel |
| Form 8959 b Form 8950 c Instrs; enter code(s) 60 61 10 , 164 65 61 10 , 164 65 61 10 , 164 65 61 10 , 164 68 61 10 , 164 68 61 10 , 164 68 61 10 , 164 68 68 69 61 61 64 68 69 61 61 64 64 64 64 65 64 64 65 66 67 68 66 67 68 69 62 68 69 61 61 61 61 61 61 61 |
| Payments 61 Add lines 55-60. This is your total tax. |
| Federal income tax withheld from Forms W-2 and 1099 62 5,932 63 16,500 64 64 65 64 65 66 66 66 |
| Gas 16,500. Gas |
| Gualifying child, attach Schedule EIC. 64a |
| Child, attach Schedule EIC. Shoutaxable combat pay election Schedule S812 65 65 65 66 67 66 66 67 66 67 68 67 68 69 69 69 69 69 69 69 |
| Schedule EIC. 65 Additional child tax credit. Attach Schedule 8812 |
| 66 American opportunity credit from Form 8863, line 8 |
| 67 Reserved 68 Amount paid with request for extension to file. 69 Excess social security and tier 1 RRTA tax withheld. 69 Excess social security and tier 1 RRTA tax withheld. 69 TO Credit for federal tax on fuels. Attach Form 4136. 70 To credits from Form: a 2439 b Reserved c 8885 d 71 To 24 Add Ins 62, 63, 64a, 8 65-71. These are your total pmts. 72 Add Ins 62, 63, 64a, 8 65-71. These are your total pmts. 72 To 22, 432. Refund 73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid. 73 12, 268. 74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here. 74a 7, 828. 74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here. 75 Amount of line 73 you want applied to your 2014 estimated tax. 75 4, 400. Amount 75 Amount of line 73 you want applied to your 2014 estimated tax. 75 4, 400. Amount of line 73 you want applied to your 2014 estimated tax. 75 4, 400. 75 Amount of line 73 you want applied to your 2014 estimated tax. 75 4, 400. 76 Amount of line 73 you want applied to your 2014 estimated tax. 75 4, 400. 76 Amount of line 73 you want applied to your 2014 estimated tax. 75 4, 400. 76 Amount of line 73 you want applied to your 2014 estimated tax. 75 4, 400. 76 Amount of line 73 you want applied to your 2014 estimated tax. 75 4, 400. 76 Amount of line 73 you want applied to your 2014 estimated tax. 75 4, 400. 76 Amount of line 73 you want applied to your 2014 estimated tax. 75 4, 400. 76 Amount of line 73 you want applied to your 2014 estimated tax. 75 4, 400. 76 Amount of line 73 you want applied to your 2014 estimated tax. 75 4, 400. 76 Amount of line 73 you want applied to your 2014 estimated tax. 75 4, 400. 76 Amount of line 73 you want applied to your 2014 estimated tax. 75 4, 400. 76 Amount of line 73 you want applied to your 2014 estimated tax. 75 4, 400. 76 Amount of line 73 you want applied to your 2014 estimated tax. 75 4, 400. 76 Amount of line 73 you want applied to your 2014 estimated tax. 75 4, 400. 76 Am |
| 68 Amount paid with request for extension to file. 69 Excess social security and tier 1 RRTA tax withheld. 69 Figure 1 RRTA tax withheld. 69 Figure 2 Reserved c Rese |
| Credit for federal tax on fuels. Attach Form 4136 |
| 70 Credit for federal tax on fue s. Attach Form 4136 |
| 71 Credits from Form: a 2439 b Reserved c 8885 d 71 72 Add Ins 62, 63, 64a, & 65-71. These are your total pmts. |
| 72 Add Ins 62, 63, 64a, & 65-71. These are your total pmts. 72 73 74 74 74 74 74 74 74 |
| Refund 72 Add Ins 62, 63, 64a, & 65-71. These are your total pmts. 73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid. 74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here. 75 Brouting number. 76 Amount of line 73 you want applied to your 2014 estimated tax. 77 Estimated tax penalty (see instructions). 78 Amount of line 73 you want applied to your 2014 estimated tax. 79 Amount of line 73 you want applied to your 2014 estimated tax. 70 Amount of line 73 you want applied to your 2014 estimated tax. 75 Amount of line 73 you want applied to your 2014 estimated tax. 76 Amount you owe. Subtract line 72 from line 61. For details on how to pay see instructions. 76 Amount you owe. Subtract line 72 from line 61. For details on how to pay see instructions. 76 Amount you want to allow another person to discuss this return with the IRS (see instructions)?. 77 |
| 73 11 in 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid. 73 12,268. |
| 74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here. b Routing number. XXXXXXXXXX c Type: |
| Direct deposit? See instructions. Direct deposit? Direct deposit. Direct depo |
| Direct deposit? See instructions. **To Amount of line 73 you want applied to your 2014 estimated tax 75 |
| Amount 75 Amount of line 73 you want applied to your 2014 estimated tax |
| Amount You owe. Subtract line 72 from line 61. For details on how to pay see instructions. 76 |
| Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? |
| Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? |
| Designee Designee's NATHAN J. REAGAN, CPA Sign Here Joint return? See instructions. Keep a copy Spouse's signature. If a joint return, both must sign. Designee's NATHAN J. REAGAN, CPA Phone no. ► 503.635.6100 Personal identification number (PIN) ► 86111 Personal identification number (PIN) ► 86111 Personal identification number (PIN) ► 86111 Better Spouse's signature. If a joint return, both must sign. Date Spouse's signature. If a joint return, both must sign. Personal identification number sold 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 Spouse's signature. If a joint return, both must sign. Date Spouse's occupation If the IRS sent you an Identity Protection PIN, enter |
| Sign Here Joint return? See instructions. Keep a copy Sign at copy Spouse's signature. If a joint return, both must sign. NATHAN J. REAGAN, CPA no. 503.635.6100 number (PIN) 86111 No. 503.635.6100 number (PIN) 86111 South return and accompanying schedules and statements, and to the best of my knowledge and statements, and to the best of my knowledge. Date 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 Spouse's signature. If a joint return, both must sign. Date Spouse's occupation If the IRS sent you an Identity Protection PIN, enter |
| Here Joint return? See instructions. Keep a copy Spouse's signature. If a joint return, both must sign. 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 SALES Spouse's signature. If a joint return, both must sign. Date Spouse's occupation If the IRS sent you an Identity Protection PIN, enter |
| Here Joint return? See instructions. Keep a copy Total Complete Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Date Your occupation SALES Spouse's signature. If a joint return, both must sign. Date Spouse's occupation If the IRS sent you an Identity Protection PIN, enter |
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| Keep a copy Spouse's signature. If a joint return, both must sign. Date Spouse's occupation If the IRS sent you an Identity Protection PIN, enter |
| for your records. |
| |
| Print/Type preparer's name Preparer's signature Date Check if PTIN |
| NAMES AND A DESCRIPTION OF STREET PROPERTY IN PROPERTY |
| alu - Walley & Delegay Tro |
| Preparer Use Only Firm's address ► HANDY & REAGAN, LLC 4550 KRUSE WAY, SUITE 330 Firm's EIN ► 45-3839748 |
| LAKE OSWEGO, OR 97035 Phone no. (503) 635-61.00 |
| Form 1040 (2013) |

| Amended | Retu | | For office use | only |
|-------------------------|--|---|--|---|
| For | | INDIVIDUAL INCOME TAX RETURN 2013 | | |
| 40 |) | Full-Year Residents Only | KFPJ | |
| ***-**- | *** | | | |
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| SPOU | | | A NEW ACROMINISTICAL CALLINGUITA AND ACTION ACTION AND ACTION AND ACTION AND ACTION ACTIO | Maracaca with 111 |
| 0100 | J_, 1 | | | |
| | 8 | Federal adjusted gross income. Federal Form 1040, line 37; 1040A, line 21; 1040E | Z, line 4; Round to the | nearest dollar |
| | | 1040NR, line 36; or 1040NR-EZ, line 10. See instructions | | 98,836. |
| | | | | |
| ADDITIONS | 9 | Interest and dividends on state and local government bonds outside of Oregon | 452. | |
| | 10 | Other additions. Identify: •10x •10y \$ Sch incl 10z • 10 | | |
| | 11 | Total additions. Add lines 9 and 10. | | 452. |
| | 12 | Income after additions. Add lines 8 and 11 | 12 | 99,288. |
| | 13 | 2013 federal tax liability (\$0 - \$6,250; see instructions for the correct amount) • 13 | 6,250. | |
| SUBTRAC- TIONS | 14 | Social Security included on federal Form 1040, line 20b; or Form 1040A, line 14b • 14 | 0,230. | |
| Include | 15 | Oregon income tax refund included in federal income | | |
| proof of withholding | 16 | Interest from U.S. government, such as Series EE, HH, and I bonds . • 16 | | |
| (W-2s, 1099s), | 17 | Fed pension income. See instrs. 17a 8 17b 8 17b | | |
| payment, and | 18 | Other subtrns. Identify: •18x •18y \$ Sch incl 18z • 18 | | |
| payment | 19 | Total subtractions. Add lines 13 through 18 | 19 | 6,250. |
| voucher | 20 | Income after subtractions. Line 12 minus line 19 | 20 | 93,038. |
| | | | | |
| DEDUC- | - | ou are claiming itemized deductions, fill in lines 21 and 23 - 25. If you are claiming the st | | 26 only. |
| TIONS | 21 | Itemized deductions from federal Sch A, In 29. | 26,851. | |
| | 22 | Do not complete line 22 22 Total Oregon itemized deductions. Add lines 21 and 22 | 26,851. | |
| | 24 | State income tax claimed as an itemized dedn | 12,499. | |
| | 25 | Net Oregon itemized deductions. Line 23 minus line 24 | 14,352. | |
| | | OR | | ther line 25 or 26 |
| | 26 | Standard deduction from the instructions 26 | | |
| | 27 | Total deductions. Line 25 or line 26, whichever is larger | • 27 | 14,352. |
| | 28 | Oregon taxable income. Line 20 minus line 27. If line 27 is more than line 20, ent | er -0 • 28 | 78,686. |
| | | | | |
| ГАХ | 29 | Tax. See instructions. Enter tax here | 6,854. | |
| | | Check if tax is from: 29a X Tax tables or charts or ● 29b Form FIA-40 or ● 29c Works | heet FCG | |
| | 30 | Interest on certain installment sales | E CDEDITO 21 | 6.054 |
| | 31 | Total tax before credits. Add lines 29 and 30 OREGON TAX BEFOR | E CREDITS 31 | 6,854. |

WITHOUT \$52,999 1099-MISC INCOME FROM CITY OF PORTLAND

187035

| Form 1040 | | iment of the Treasury — Internal Revenue Service (99) 5. Individual Income Tax Return 2013 | B No. 1545-0074 IRS | Use Only | — Do I | not write or staple in this space. | | | |
|----------------------------------|-----------|--|--|---------------|--|------------------------------------|--|--|--|
| | c 31, 2 | 3, or other tax year beginning , 2013, ending , 20 | 310.1343-3074 | S | ee se | parate instructions. | | | |
| Your first name and initi | ial | Last name | | | curity number | | | | |
| STEPHEN R P | | | | | ***-**- | | | | |
| If a joint return, spouse's | s first i | ne and initial Last name | | Spouse | Spouse's social security number | | | | |
| Home address (number | and st | t). If you have a P.O. box, see instructions. | Apartment no. | A | | sure the SSN(s) above | | | |
| 7045 S.W. 8 | 4TH | AVE. | 1- | 1 700 | and | on line 6c are correct. | | | |
| City, town or post office, | , state, | d ZIP code. If you have a foreign address, also complete spaces below (see instructions) | Pres | ident | ial Election Campaign | | | | |
| PORTLAND, O | R 9 | 223 | Check h | nere if y | ou, or your spouse if filing to go to this fund? Checking | | | | |
| Foreign country name | 11 | Foreign province/state/county Fo | reign postal code | a box b | elow wil | Il not change your tax or | | | |
| | | | | refund. | | You Spouse | | | |
| Filing Status | 1 2 3 | Married filing jointly (even if only one had income) instr | d of household (voctions.) If the quot your dependence here. | ualifyin | g pers | son is a child | | | |
| Check only one box. | | | lifying widow(er) | with de | epend | ent child | | | |
| Exemptions | 6 | X Yourself. If someone can claim you as a dependent, do not ch | | | \neg | Boxes checked | | | |
| Exemptions | 0 | Spouse | | | 一 | on 6a and 6b1 No. of children | | | |
| | | Dependents: (2) Dependent's (3 | 3) Dependent's | (4) | if under | on 6c who: | | | |
| | | Social security number | relationship to you | ag | e 17 ying for tax cr | with you | | | |
| | | (1) First name Last name | | child (see | tax cr instrs) | did not live with you | | | |
| | | | IS DESCRIPTION OF THE PERSON O | | | due to divorce or separation | | | |
| If more than four | _ | The part of the control of the part of the | 1 1 1 1 1 1 1 1 1 | 50 | | (see instrs) | | | |
| dependents, see instructions and | | | | 1 1 | | on 6c not entered above . | | | |
| check here ► | | | | | | Add numbers | | | |
| | | Total number of exemptions claimed | | | | on lines above 1 | | | |
| | 7 | Wages, salaries, tips, etc. Attach Form(s) W-2 | | | 7 | 7,000. | | | |
| Income | | Taxable interest. Attach Schedule B if required | | | 8a | 3,045. | | | |
| | | Tax-exempt interest. Do not include on line 8a STMT . 3 8 t | | 452. | | | | | |
| Attach Form(s) | | Ordinary dividends. Attach Schedule B if required | | | 9a | 34,367. | | | |
| W-2 here. Also attach Forms | | Qualified dividends | 34, | 363. | - | | | | |
| W-2G and 1099-R | | Taxable refunds, credits, or offsets of state and local income taxes | | | 10 | | | | |
| if tax was withheld. | 11 12 | Alimony received | | | 11 | | | | |
| If you did not | 13 | Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here | | | 13 | -3,000. | | | |
| get a W-2, see instructions. | 14 | Other gains or (losses). Attach Form 4797 | | | 14 | 3,000. | | | |
| see mad detrons. | | RA distributions | | | 15b | 101. | | | |
| | | | e amount | | 16b | | | | |
| | 17 | Rental real estate, royalties, partnerships, S corporations, trusts, e | etc. Attach Sched | lule E. | 17 | 4,505. | | | |
| | 18 | Farm income or (loss). Attach Schedule F | | | 18 | | | | |
| | 19 | Unemployment compensation | | | 19 | | | | |
| | | | e amount | | 20b | 6 000 | | | |
| | 21 | Other income SEE STATEMENT 4 | | | 21 | 6,800. | | | |
| | 22 | Combine the amounts in the far right column for lines 7 through 21. This is your total Educator expenses | I Income | | 22 | 52,818. | | | |
| Adjusted | 24 | Certain business expenses of reservists, performing artists, and fee-basis | | | | | | | |
| Gross | | overnment officials. Attach Form 2106 or 2106-EZ | | | | | | | |
| Income | 25 | Health savings account deduction. Attach Form 8889 25 | | | | | | | |
| | 26 | Moving expenses. Attach Form 3903 | | 404 | | | | | |
| | 27 | Deductible part of self-employment tax. Attach Schedule SE | | 481. | 1 5 | 74 71 | | | |
| | 28 29 | Self-employed SEP, SIMPLE, and qualified plans. 28 Self-employed health insurance deduction. 29 | | | | | | | |
| | 30 | Penalty on early withdrawal of savings | | | | | | | |
| | | dimony paid b Recipient's SSN | | | | | | | |
| | 32 | RA deduction | | 500. | | | | | |
| | 33 | Student loan interest deduction. 33 | | | | | | | |
| | 34 | uition and fees. Attach Form 8917 | | | | | | | |
| | 35 | omestic production activities deduction. Attach Form 8903 | | | | | | | |
| | 36 | dd lines 23 through 35 | | | 36 | 6,981. | | | |
| | 37 | Subtract line 36 from line 22. This is your adjusted gross income. | | ► | 37 | 45,837. | | | |

AS FILED

| STEPHEN | | | | | | ***-**-** |
|---------------------------------------|----------|--|--|--|--|--|
| Page 2 - 20 | | | ber to reprint first page if any ch | | | |
| | 32 | | | 31 | 32 | 6,854. |
| NON- REFUNDABLE | 33 | | lit. If the amount on line 8 is less | | 100 | 1 — |
| CREDITS | 24 | | ptions on line 6e by \$188. Otherw me credit. See instructions | | 188. | The state of the s |
| | 34 35 | | ndent care credit. See instructions | CONTRACTOR OF A STATE | | ADD |
| | 36 | | derly or the disabled. See instructions | | | TOGETHER |
| | 37 | | ution credit. See limits in the instr | | | |
| Include proof | 38 | | xes paid to another state. State: • 38y | Sch incl 38z 9 38 | 1000 | |
| meidde proor | 39 | Other credits. Identify | | Sch incl 39z 939 | | |
| | 40 | Street, Charles of Market | dable credits. Add lines 33 through | | • 40 | 188. |
| | 41 | | The state of the s | is more than line 32, enter -0 | | 6,666. |
| PAYMENTS | 42 | | tax withheld. Include Form(s) W- | | 533. | |
| AND | 43 | | ents for 2013 and payments made with you | | 8,100. | A Bally and No |
| REFUNDABLE | | - Constant | epredation • 43b Claim of righ | | | ADD |
| CREDITS | 44 | | credit. See instructions | 1 | | TOGETHER |
| Include Sch WFC if | 45 | Working family | child care credit from WFC, line | 18 • 45 | 12.00 | * |
| you claim this credit | 46 | | rk closure credit. Include Schedu | | | |
| this credit | 47 | | | 42 through 46 | • 47 | 8,633. |
| | 48 | Overpayment. If line | e 41 is less than line 47, you overpaid. Lin | e 47 minus line 41 OVERPAYM | ENT ► • 48 | 1,967. |
| | 49 | Tax to pay. If line 41 | 1 is more than line 47, you have tax to pay | Line 41 minus line 47 TAX TO | PAY ► • 49 | 0. |
| | 50 | and the second s | erest for filing or paying late. See | A STATE OF THE PARTY OF THE PAR | | |
| | 51 | Interest on underpayr | ment of estimated tax. Include Form 10 a | | 92. | |
| | | | | x if you annualized •51b | | |
| | 52 | | d interest due. Add lines 50 and | | 52 | 92. |
| | 53 | | | AMOUNT YOU | and the same of th | |
| | 54 | | | 8 minus line 52 REF | | 1,875. |
| 1.76 | 55 | Estimated tax. Fill in | n the part of line 54 you want applied to 20 | 114 estimated tax | 1,875. | |
| CHARITABLE | | American Diabetes Ass | ssoc. ● 56 | Oregon Coast Aquarium • 57 | | |
| CHECKOFF DONATIONS | | SMA | MART ● 58 | SOLV ● 59 | | |
| I want to | | The Nature Conserva | ancy● 60 | St.Vincent DePaul 61 | | Those will |
| donate part of my tax refund to | | Oregon Humane Soc | | The Salvation Army • 63 | 11/4/14/14 | _ These will reduce |
| refund to the following | | | | | | your refund |
| fund(s) | Do | Dernbecher Children's Ho | osp. • 64 | Oregon Veteran's Home 65 Charity | | |
| | | Charity code 66a | ● 66 b | code 67a 67b | | |
| See instructions | 68 | Political party \$3 check | ckoff. Party code: ● 68a You ● 6 | 8b Spouse/RDP • 68 | H 114 1 174 | |
| | 69 | Total Oregon 529 Colle | lege Savings Plan deposits. See instructions | 69 | | |
| | 70 | | | re than your refund on line 54 | | 1,875. |
| | 71 | | | net refund NET REFU | | 0. |
| DIRECT | 72 | | it of your refund, see the instruct | | ount: Che | ecking or Savings |
| DEPOSIT | | Routing Number | to the state of th | Account Number | | |
| | | | to an account outside the United S | | ND - 1046 | |
| | | | | rm 1040, 1040A, 1040EZ, 1040 | | INR-EZ. |
| | y for | false swearing, I | declare that the information in th | is return is true, correct, and complete Signature of preparer other than taxpayer | } . | Te 5 |
| Your signature | | | Date | | | Preparer license no. |
| v | | | | X NATHAN J. REAGAN, CI | | 11235 |
| X Secure 's/PDP's s | ianatuu | re (If filing jointly, BOTH | H must sign) Date | | 10rie 140. 50 | 3-635-6100 |
| Spouse s/RDF's s | ignatui | re (if filling jointly, BOTH | Titust sign) | HANDY & REAGAN, LLC | 220 | |
| Х | | | | 4550 KRUSE WAY, SUITE | 330 | |
| Λ | | | | LAKE OSWEGO, OR 97035 RP L#: 2885 | EIN: 45 | -3839748 |
| If you owe | , ma | ke your check or r | money order payable to the Oreg | non Department of Revenue. Write you de your payment, along with the paym | | |
| '2013 | | | | | | |
| Tour de Desir | MA | IL RETURNS (NOI | N-2-D BARCODE) TO: | MAIL 2-D BARC | • | |
| Tax-to-Pay: Oregon De | nartm | ent of Revenue | Refunds and No Tax Due: Oregon Department of Revenue | Tax-to-Pay: Oregon Department of Revenue | | epartment of Revenue |
| PO Box | | | PO Box 14700 | PO Box 14720 | PO Box | |
| | | 309-0940 | Salem OR 97309-0930 | Salem OR 97309-0463 | | OR 97309-0460 |

WITHOUT \$52,999 1099-MISC INCOME FROM 1870 3 5 CITY OF PORTLAND

| Amended | Retur | | For office | use only |
|--|----------|--|--|--|
| For | n | INDIVIDUAL INCOME TAX RETURN 2013 | The state of the s | |
| 40 | | Full-Year Residents Only | | |
| ***-**-* | *** | | KFPJ | |
| PRESS | | STEPHEN R DOB 1952 | DECEASE | |
| | | DOB | DECEASE | |
| 7045 S.W | 1. 8 | 4TH AVE. PHONE | - | ON FILED |
| | | | 8886 | |
| PORTLAND |) | OR 97223 | S CLAIMED, | DEPENDENT |
| ETT TNC C | m v m | FOR COMPUTER USE ONLY | | |
| FILING S | TAT | US: SINGLE 1 | | |
| PARTNER: | | MINI MC- 0.34 AUG MAS AUG MAS BY | REMARKANDER AT DE MARKET DE ANDRE | WAYN WAY BASK BILLIN |
| QUALIFYI | NC | NAME . | | A MEET OF THE |
| EXEMPTIO | | | | SEA WINE |
| 6A SELF | - | REGULAR DISABLED 1 | washing and the second | |
| 6B SPOU | | | | |
| | | INDENTS: | | |
| The second secon | | CHILDREN ONLY: | | |
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| 6E TOTA | L EX | EMPTIONS: | | 3/43/43/7/4 |
| 7A SELF | | 65 OR OLDER BLIND | | RCPR/RRCRRP |
| SPOU | SE/F | DP: 65 OR OLDER BLIND | | |
| | | | | |
| | 8 | Federal adjusted gross income. Federal Form 1040, line 37; 1040A, line 21; 1040 | | o the nearest dollar |
| | | 1040NR, line 36; or 1040NR-EZ, line 10. See instructions | 8 _ | 45,837. |
| | | | 450 | |
| ADDITIONS | 9 | Interest and dividends on state and local government bonds outside of Oregon | 452. | |
| | 10 | Other additions. Identify: •10x •10y \$ Sch incl 10z • 10 Total additions. Add lines 9 and 10. | 11 | 450 |
| | 11 12 | Income after additions. Add lines 8 and 11. | | 452. 46,289. |
| | 12 | income after additions. Add lines 8 and 11. | | 40,209. |
| CUPTRAG | 13 | 2013 federal tax liability (\$0 - \$6,250; see instructions for the correct amount) • 13 | 10. | |
| SUBTRAC- TIONS | 14 | | 10. | |
| Include | 15 | Oregon income tax refund included in federal income | | |
| proof of withholding | 16 | Interest from U.S. government, such as Series EE, HH, and I bonds • 16 | | |
| (W-2s, 1099s), | 17 | Fed pension income. See instrs. 17a % 17b % • 17 | | |
| payment, and | 18 | Other subtrns. Identify: •18x •18y \$ Sch incl 18z • 18 | | |
| payment voucher | 19 | Total subtractions. Add lines 13 through 18. | 19 | 10. |
| vouchei | 20 | Income after subtractions. Line 12 minus line 19. | 20 | 46,279. |
| | | | | |
| DEDUC- | If yo | u are claiming itemized deductions, fill in lines 21 and 23 - 25. If you are claiming the | | line 26 only. |
| TIONS | 21 | Itemized deductions from federal Sch A, In 29 | 29,810. | |
| | 22 | Do not complete line 22 | 0 | |
| | 23 | Total Oregon itemized deductions. Add lines 21 and 22 23 | 29,810. | |
| | 24 | State income tax claimed as an itemized dedn | 12,499. | |
| | 25 | Net Oregon itemized deductions. Line 23 minus line 24 | 17,311. | Either line 25 or 26 |
| | 26 | Standard deduction from the instructions 26 | | Eluler line 25 or 26 |
| | 27 | Total deductions. Line 25 or line 26, whichever is larger. | • 27 | 17,311. |
| | 28 | Oregon taxable income. Line 20 minus line 27. If line 27 is more than line 20, er | | 28,968. |
| | | | | 20,500. |
| TAX | 29 | Tax. See instructions. Enter tax here | 2,378. | |
| | | Check if tax is from: 29a X Tax tables or charts or ● 29b Form FIA-40 or ● 29c Wor | | |
| | 30 | Interest on certain installment sales | | |
| | 31 | Total tax before credits. Add lines 29 and 30 OREGON TAX BEFO | RE CREDITS • 31 | 2,378. |

WITHOUT \$52,999 1099-MISC INCOME FROM 1870 3 5

| Form 1040 (2013 | STEPHEN R PRESS | ** | *-**-*** Page 2 |
|--|--|---------|--|
| Tax and | 38 Amount from line 37 (adjusted gross income) | . 3 | 8 45,837. |
| Credits | 39a Check You were born before January 2, 1949, Blind. Total boxes | | |
| orcans | if: Spouse was born before January 2, 1949, Blind. checked. ▶ 39a | | |
| Standard | . b If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b | | 18 1 1 1 2 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 |
| Deduction | 40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) | 4 | 0 29,810. |
| for – | 41 Subtract line 40 from line 38 | | 1 16,027. |
| People who check any box | 42 Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instrs | 4 | |
| on line 39a or | 43 Taxable income. Subtract line 42 from line 41. | | |
| 39b or who can | If line 42 is more than line 41, enter -0- | 4: | 3 12,127. |
| be claimed as a dependent, see | 44 Tax (see instrs). Check if any from: | _ | |
| instructions. | b Form 4972 | 4 | |
| All others: | 45 Alternative minimum tax (see instructions). Attach Form 6251 | | |
| Single or | 46 Add lines 44 and 45 | 4 | 6 0. |
| Married filing separately, | 47 Foreign tax credit. Attach Form 1116 if required | _ | |
| \$6,100 | 48 Credit for child and dependent care expenses. Attach Form 2441 | _ | |
| Married filing | 49 Education credits from Form 8863, line 19 | _ | |
| jointly or | 50 Retirement savings contributions credit. Attach Form 8880 50 | _ | |
| Qualifying widow(er), | 51 Child tax credit. Attach Schedule 8812, if required | | As all and the |
| \$12,200 | 52 Residential energy credits. Attach Form 5695 | | |
| Head of | 53 Other crs from Form: a 3800 b 8801 c 53 | | |
| household, | 54 Add lines 47 through 53. These are your total credits | 54 | 4 |
| \$8,950 | 55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0 | - | |
| Other | 56 Self-employment tax. Attach Schedule SE. | - | |
| Taxes | 57 Unreported social security and Medicare tax from Form: a 4137 b 8919 | | |
| Taxes | 58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | | |
| | 59a Household employment taxes from Schedule H | | 9a |
| | b First-time hom <u>eb</u> uyer credit re <u>pay</u> ment. Attac <u>h</u> Form 5405 if required | _ | 9b |
| | 60 Taxes from: a Form 8959 b Form 8960 c Instrs; enter code(s) | 60 | |
| | | 6 | |
| Daymanta | 61 Add lines 55-60. This is your total tax | | 3/1. |
| Payments | 63 2013 estimated tax payments and amount applied from 2012 return. 63 16, 500 | | |
| If you have a qualifying | 64a Earned income credit (EIC) | · | - |
| child, attach | b Nontaxable combat pay election 64b | - | |
| Schedule EIC. | 65 Additional child tax credit. Attach Schedule 8812 | | 5 1 2 2 |
| | 66 American opportunity credit from Form 8863, line 8 66 | - | |
| | | - | |
| | | - | |
| | | - | <u> </u> |
| | | - | |
| | | _ | |
| | ordate from a little | _ | |
| | 72 Add Ins 62, 63, 64a, & 65-71. These are your total pmts | 72 | |
| Refund | 73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid | 73 | |
| | 74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here . > | | 4a 21,461. |
| Direct denseit? | ▶ b Routing number | | |
| Direct deposit? See instructions. | d Account number XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX | | |
| | 75 Amount of line 73 you want applied to your 2014 estimated tax | | |
| Amount | 76 Amount you owe. Subtract line 72 from line 61. For details on how to pay see instructions | 76 | 5 |
| You Owe | 77 Estimated tax penalty (see instructions) | | |
| Third Party | Do you want to allow another person to discuss this return with the IRS (see instructions)? | mplet | e below. |
| Designee | Davignag's Phone | | anal identification |
| Designee | name NATHAN J. REAGAN, CPA no. 503.635.6100 | numb | onal identification 86111 er (PIN) |
| Sign | Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the libelief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which penalties that the property of | pest of | my knowledge and |
| Here | Your signature Date Your occupation | | Daytime phone number |
| Joint return? | SALES | | |
| See instructions. | Spouse's signature. If a joint return, both must sign. Date Spouse's occupation | - | f the IDS cost you on Identity Dec |
| Keep a copy for your records. | Spouse's signature. It a joint return, both must sign. | t | f the IRS sent you an Identity Pro- ection PIN, enter |
| Tor your records. | Print/Type preparer's name Preparer's signature Date Check | | t here (see instrs) |
| | | if | PTIN DOODOG 111 |
| Paid | NATHAN J. REAGAN, CPA NATHAN J. REAGAN, CPA self-empl | oyed | P00986111 |
| Preparer | Firm's name HANDY & REAGAN, LLC | | 45 00005 |
| Use Only | Firm's address > 4550 KRUSE WAY, SUITE 330 Firm's | | |
| | LAKE OSWEGO, OR 97035 Phone | no. | (503) 635-6100 |
| | | | Form 1040 (2012) |

WITHOUT \$52,999 1099-MISC INCOME FROM 1870 3 5 CITY OF PORTLAND

| Page 2 - 20 | | | ber to reprint first page if any chan- | ges are made on this page | | |
|---------------------------------------|---------|--|--|---|--|-----------------------|
| 1 age 2 - 20 | 32 | | e credits from page 1 of form, line 31 | | 32 | 2,378. |
| NON | 33 | And the second s | dit. If the amount on line 8 is less that | | 3 <u>Z</u> | 2,318. |
| NON- REFUNDABLE | 33 | | | | 100 - | _ |
| CREDITS | 24 | | ptions on line 6e by \$188. Otherwise | | 188. | |
| | 34 | | ome credit. See instructions | | | ADD |
| | 35 | | ndent care credit. See instructions. | | | TOGETHER |
| | 36 | | derly or the disabled. See instruction | | | |
| | 37 | | ution credit. See limits in the instruc | | | |
| Include proof | 38 | | xes paid to another state. State: 38y | Sch incl 38z 38 | | |
| | 39 | Other credits. Identif | | Sch incl 39z | | |
| | 40 | | dable credits. Add lines 33 through 3 | | | 188. |
| | 41 | | Line 32 minus line 40. If line 40 is | | | 2,190. |
| PAYMENTS | 42 | | tax withheld. Include Form(s) W-2 a | | 533. | |
| AND REFUNDABLE | 43 | - | ents for 2013 and payments made with your ex | dension • 43 | 8,100. | |
| | | • 43a Wolf de | epredation • 43b Claim of right | | | ADD |
| CREDITS | 44 | Earned income | credit. See instructions | • 44 | | TOGETHER |
| Sch WFC if | 45 | Working family | child care credit from WFC, line 18 | • 45 | | |
| you claim this credit | 46 | Mobile home pa | ark closure credit. Include Schedule | MPC • 46 | 17 July 18 18 18 18 18 18 18 18 18 18 18 18 18 | |
| uns credit | 47 | | and refundable credits. Add lines 42 | | • 47 | 8,633. |
| | 48 | Overpayment. If line | e 41 is less than line 47, you overpaid. Line 43 | 7 minus line 41 OVERPAYM | ENT ► • 48 | 6,443. |
| | 49 | Tax to pay. If line 4 | 11 is more than line 47, you have tax to pay. Li | ine 41 minus line 47 TAX TO | PAY ► • 49 | 0. |
| | 50 | Penalty and inte | erest for filing or paying late. See in | structions 50 | | |
| | 51 | Interest on underpay | ment of estimated tax. Include Form 10 and | check box X • 51 | 24. | |
| | | | | you annualized •51b | | Harris and the second |
| | 52 | Total penalty an | nd interest due. Add lines 50 and 51 | | 52 | 24. |
| | 53 | Amount you ow | ve. Line 49 plus line 52 | AMOUNT YOU | OWE ► ● 53 | |
| | 54 | Refund. Is line 4 | 48 more than line 52? If so, line 48 | minus line 52 REF | UND ► • 54 | 6,419. |
| | 55 | | in the part of line 54 you want applied to 2014 | | 1,680. | 7 |
| | | American Diabetes As | | Oregon Coast Aquarium • 57 | | |
| CHARITABLE CHECKOFF | | | | | | |
| DONATIONS | | SM | MART • 58 | SOLV ● 59 | | |
| I want to | | The Nature Conserva | ancy ● 60 | St.Vincent DePaul 61 | | _ These will |
| donate part of my tax refund to | | Oregon Humane Soo | ociety • 62 | The Salvation Army • 63 | | reduce |
| the following | Do | pernbecher Children's H | does a GA | Oregon Veteran's Home • 65 | | your refund |
| fund(s) | DC | | | Charity | | |
| | | Charity code 66a | ● 66 b | ode ●67a ● 67 b | | |
| See instructions | 68 | Political party \$3 chec | ckoff. Party code: ● 68a You ● 68b | Spouse/RDP • 68 | | _ |
| | 69 | | lege Savings Plan deposits. See instructions | | _ | |
| | 70 | | 55 through 69. Total can't be more | | | 1,680. |
| | 71 | | ine 54 minus line 70. This is your ne | | | 4,739. |
| DIRECT | 72 | For direct depos | sit of your refund, see the instruction | Type of Acc | ount: Checkir | ng or Savings |
| DEPOSIT | | Routing Number | | Account Number | | |
| | | Will this refund go | to an account outside the United Stat | es? • Yes | | |
| | Imp | ortant: Include | e a copy of your federal Form | n 1040, 1040A, 1040EZ, 1040 | NR, or 1040NR | R-EZ. |
| Under penalt | y 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 | • | Preparer license no. |
| | | | | X NATHAN J. REAGAN, CI | ρ <u>λ</u> 1 | 1235 |
| х | | | | | | 635-6100 |
| | ignatur | e (If filing jointly, BOTH | H must sign) Date | HANDY & REAGAN, LLC | 303 | 033-0100 |
| | | | | 4550 KRUSE WAY, SUITE | 330 | |
| Х | | | | LAKE OSWEGO, OR 97035 | 330 | |
| | | | | RP L#: 2885 | EIN: 45-3 | 839748 |
| If you own | mal | ke your abook or | money order payable to the Oregon | | | |
| '2013 | Oreç | gon Form 40' on y | your check or money order. Include | your payment, along with the paym | nent voucher with t | his return. |
| | MAI | L RETURNS (NO | N-2-D BARCODE) TO: | | ODE RETURNS TO | |
| Tax-to-Pay: | | | Refunds and No Tax Due: | Tax-to-Pay: | Refunds and N | |
| PO Box | | ent of Revenue | Oregon Department of Revenue | Oregon Department of Revenue | PO Box 147 | ment of Revenue |
| | | 309-0940 | PO Box 14700 Salem OR 97309-0930 | PO Box 14720 Salem OR 97309-0463 | Salem OR 9 | |
| - Caloni C | 3/ | 000 00 10 | | Odiciii ON 37303-0403 | _ Guicin OK : | 77 505-0400 |

Debbie: Thanks for the update-I am pleased that we are finally approaching the end of this journey.

Here is some information relative to the enclosed.

None of the documents are signed, although they are all true copies of what was computed (city dollars included and not included), and sent re our 2013 taxes. If that (not being signed) presents difficulties, we would be glad to attest, certify, sign, or whatever is necessary to indicate that they are all true.

Document #1 (a and b) is the two page 2013 Federal 1040, computed with the city sum of \$67,000 included (see line 21, #1a). We withhold tax on a monthly basis. The additional tax owed (see line 76) is \$16,665.

Document #2 (a and b) is the two page 2013 Federal 1040, computed without the city inclusion. There is no information on page 2a relative to this reimbursement procedure. Page 2b indicates that, because of our withholding tax, we were due for a refund of \$81.

Document 3a similarly has no pertinent information. Document 3b displays the Oregon tax with the City monies included. We again withhold taxes on a monthly basis, and line 53 shows the amount of additional tax (\$6098) based on the City contribution.

Document 4a again has no pertinent data. Document 4b shows the Oregon tax, based on no City contribution. We had been scheduled for a \$2 refund, which we diverted to a charity, leaving a net refund of \$0.

Summary:

- 1) Oregon tax went from \$0 dollars to an additional tax of \$6098 dollars.
- 2) Federal tax went from a refund of \$81. to an additional tax of \$16,665 dollars, resulting in a tax change of \$81+\$16,665=\$.16,746.
- 3)Total tax increase=\$6098+\$16746=\$22,844.

I hope that this information will be sufficient for your needs-please let me know if you need more or whatever.

Paul

DOCUMENT # 1a

Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return

Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

| For the year Jan. 1-De | ec. 31, 201 | 3, or other tax year beginning | надасителення учення под догудову заубав (4) буна | internation internation in the second | 2013, ending | y et en in de en la impellation de statue angles. | , 20 | | Se | ee separate instructions. |
|--|--|--|--|--|---|---|--|--|-------|--|
| Your first name and | l initial | | Last name | | | menemente de la | marodimienosimudiaes curenos | | Yo | ur social security number |
| Paul N | | | Herman | n | | | | | | 5913 |
| If a joint return, spo | use's first | name and initial | Last name | | | | *************************************** | | Sp | ouse's social security number |
| Polly P | Herman | | | | | | | | d | 3950 |
| Home address (num | nber and | street). If you have a P.O. b | | | | | *************************************** | Apt. no. | | Make sure the SSN(s) above |
| 7025 SW 84 | th Av | 7e | | | | | | | | and on line 6c are correct. |
| City, town or post office | ce, state, a | and ZIP code. If you have a for | p | residential Election Campaign | | | | | | |
| Portland (| OR 97 | 223 | | ck here if you, or your spouse if filing | | | | | | |
| Foreign country nan | ne | , where the second control of the second con | | Foreign province/s | state/county | | Forei | gn postal code | | ly, want \$3 to go to this fund. Checking x below will not change your tax or |
| | | | | | | | | | refu | |
| Filing Status | 1 | Single | | | 4 | Head | of house | nold (with quali | fying | person). (See instructions.) If |
| i iiiig otatas | 2 | ☑ Married filing jointly | (even if only | y one had income) | | | | | | not your dependent, enter this |
| Check only one | 3 | ☐ Married filing separa | • | - | | child' | s name he | ere. 🕨 | | |
| box. | | and full name here. | > | | 5 | ☐ Quali | fying wid | low(er) with d | epen | dent child |
| Exemptions | 6a | Yourself. If some | one can cla | im you as a depen | dent, do no | t check | box 6a | | .] | Boxes checked |
| ADDED TO A SECOND SECON | b | Spouse | | | E E F | | | | | on 6a and 6b 2 No. of children |
| | c | Dependents: | | (2) Dependent's | (3) Depend | | | hild under age 17 for child tax credi | | on 6c who: • lived with you |
| | (1) First | | | ocial security number | relationship | to you | | instructions) | | e did not live with |
| If Ale f | | | Br g | | | | | | | you due to divorce or separation |
| If more than four dependents, see | | | | | | | | | - | (see instructions) |
| instructions and | No. of the local districts of the local distr | | | | | | ************************* | | | Dependents on 6c1 |
| check here ▶☐ | Termina and descriptions of the second | | | | <u> </u> | | | | | Add numbers on |
| NA Exispensió i regio es que mais el 444 de 100 de 100 mente de 100 i como la como como en 100 de 100 de 100 d | d | Total number of exem | ptions clain | ned | * * * | | | manuminations/Londonococons/ | • | lines above ▶ L |
| Income | 7 | Wages, salaries, tips, | etc. Attach | Form(s) W-2 . | | | | | 7 | |
| - 100° 100° 100° 10° 10° 10° 10° 10° 10° | 8a | Taxable interest. Atta | ch Schedul | e B if required . | , | | | L | 8a | |
| Address & Parameter | b | Tax-exempt interest. | Do not incl | ude on line 8a . | 8b | | | <u> </u> | | |
| Attach Form(s) W-2 here. Also | 9a | Ordinary dividends. A | tach Sched | dule B if required | | | | | 9a | |
| attach Forms | b | Qualified dividends | | | 9b | | | | | |
| W-2G and | 10 | Taxable refunds, cred | its, or offset | ts of state and loca | al income ta | ixes . | | | 10 | |
| 1099-R if tax was withheld. | 11 | - | | | | | | | 11 | |
| aags aalfiiiigim. | 12 | Business income or (le | oss). Attach | Schedule C or C- | EZ | | | | 12 | and the first of the contract |
| lf you did not | 13 | Capital gain or (loss). | | • | | red, che | ck here | | 13 | ANANAN MARINA CASA A A CASA CASA CASA CASA CASA CAS |
| get a W-2, | 14 | Other gains or (losses | 1 1 | rm 4797 | 1 | | | | 14 | |
| see instructions. | 15a | IRA distributions . | 15a | 233556 | *************************************** | axable am | | r | 15b | A CONTRACTOR OF THE PARTY OF TH |
| | 16a | Pensions and annuities | L | | 9Z | axable am | | | 16b | |
| | 17 | Rental real estate, roy | | | | s, etc. At | tach Sch | nedule E | 17 | |
| | 18 | Farm income or (loss). | | | | | | | 18 | |
| | 19 | Unemployment comp | 1 1 | and the second s | 1 | | | · • • | 19 | |
| | 20a | Social security benefits | International Control of the Control | | areaded processing 4 | axable am | | | 20b | |
| | 21 | Other income. List typ | | | | | | | 21 | 67,000. |
| - Windowski walanda wa equippini a Tronstraction which the trons | 22. | Combine the amounts in | | elicky) episod y hitzels (kopisisy) enne (ennes de 1994 ennes de 1994 ennes de 1994 en 1996 en 1996 en 1996 en | | | total inc | ome 🖻 | 22 | |
| Adjusted | 23 | Educator expenses | | | | _ | | | | |
| Aujusteu Gross | 24 | Certain business expens | | , - | | _ | | | | - |
| uross Income | | fee-basis government off | | | | | *********************** | | | |
| 3 B B CO CO B B B CO | 25 | Health savings accour | | | | | | hamanan and the state of the st | | |
| | 26 | Moving expenses. Atta | | | | | and the second s | | | |
| | 27 | Deductible part of self-er | | | | | | | | |
| | 28 | Self-employed SEP, S | | | | | | | | |
| | 29 | Self-employed health | | | - | | | | | |
| | 30 | Penalty on early withd | | - | | | and the state of t | | | |
| | 31a | Alimony paid b Recip | | | | | The Post Contract of the Contr | | | |
| | 32 | IRA deduction | | | | | | | | |
| | 33 | Student loan interest of | | | | | | | | |
| | 34 | Tuition and fees. Attac | | | | | ter Title den til fra fri den den fra fra den state om skylet fra strette om skylet fra strette om skylet fra s | | | |
| | 35 | Domestic production ac | | | Introduction | | | | | |
| | 36 | Add lines 23 through 3 | | | | | | | 36 | |
| | 37 | Subtract line 36 from I | ine 22. This | ⊣s your adjusted g | gross incol | me . | | | 37 | |

Document # 13

| Form 1040 (201 | ن) المستحدد | | | spironessommers, suc | Page Z |
|--|------------------------|---|--|--|--|
| Tax and | 38 | Amount from line 37 (adjusted gross income) | · · · · · · · · · · · · · · · · · · · | 38 | |
| Credits | 39a | Check Vou were born before January 2, 1949, Blind. Total by | oxes | | |
| Organics | | if: Spouse was born before January 2, 1949, Blind. checke | d ⊳ 39a <u> </u> | | |
| Standard |) b | If your spouse itemizes on a separate return or you were a dual-status alien, check | here ▶ 39b 🗌 | | 4 |
| Deduction for— | 40 | Itemized deductions (from Schedule A) or your standard deduction (see left n | nargin) | 40 | |
| People who | 41 | Subtract line 40 from line 38 | | 41 | ;)_= |
| check any | 42 | Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise | see instructions | 42 | |
| box on line 39a or 39b or | 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, et | | 43 | AND |
| who can be claimed as a | 44 | Tax (see instructions). Check if any from: a Form(s) 8814 b Form 4972 c | | 44 | |
| dependent, | | | United States of the States of | | 2 |
| see instructions. | 45 | Alternative minimum tax (see instructions). Attach Form 6251 | | 45 | |
| All others: | 46 | Add lines 44 and 45 | | 46 | |
| Single or | 47 | Foreign tax credit. Attach Form 1116 if required | | | |
| Married filing separately, | 48 | Credit for child and dependent care expenses. Attach Form 2441 48 | andian similari in make gan dan ina mangiar ni in in in in in in manan nan arra an manan mana an | | |
| \$6,100 | 49 | Education credits from Form 8863, line 19 | namen a la company de la compa | | |
| Married filing | 50 | Retirement savings contributions credit. Attach Form 8880 50 | | | |
| jointly or Qualifying | 51 | Child tax credit. Attach Schedule 8812, if required 51 | | | |
| widow(er), \$12,200 | 52 | Residential energy credits. Attach Form 5695 52 | | | |
| Head of | 53 | Other credits from Form: a 3800 b 8801 c 53 | | | |
| household, | 54 | Add lines 47 through 53. These are your total credits | * * * | 54 | |
| \$8,950 | 55 | Subtract line 54 from line 46. If line 54 is more than line 46, enter -0 | | 55 | 26,998. |
| Chile or re | 56 | Self-employment tax. Attach Schedule SE | | 56 | namenta en 1900 1800 (1909 (190) (1909 (1909 (1909 (1909 (1909 (1909 (1909 (190) (1909 (190) (1909 (190) (1909 (190) (1909 (190) (1909 (190) (1909 (190) (190) (190) (1909 (190) (19 |
| Other | 57 | • • | 8919 | 57 | enterlari proprieta finazione, in dependente interlari ministra delli della sui sui si cia della side su ministra della side sui si cia della side sui si cia della side sui si cia della side sui side side side side side side side sid |
| Taxes | 58 | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if rec | | 58 | enagyyprosiiniskintii mynne aneriteeleeleeleeleeleeleeleeleeleeleeleeleel |
| | | Household employment taxes from Schedule H | , | 59a | |
| | 59a | · | | | |
| | b | First-time homebuyer credit repayment. Attach Form 5405 if required | | 59b | |
| | 60 | Taxes from: a Form 8959 b Form 8960 c Instructions; enter code(s) | * 000 400 500 500 500 500 500 500 500 500 | 60 | managanining and a second and a |
| | 61 | Add lines 55 through 60. This is your total tax | | 61 | 26,998. |
| Payments | 62 | Federal income tax withheld from Forms W-2 and 1099 62 | 10,333. | | |
| 15 | 63 | 2013 estimated tax payments and amount applied from 2012 return 63 | | | |
| If you have a qualifying | 64a | Earned income credit (EIC) 64a | | | |
| child, attach | b | Nontaxable combat pay election 64b | | | |
| Schedule EIC. | 65 | Additional child tax credit. Attach Schedule 8812 65 | en and discount of the observation of the contract of the cont | | |
| the state of the s | 66 | American opportunity credit from Form 8863, line 8 66 | | | |
| | 67 | Reserved | | | |
| | 68 | Amount paid with request for extension to file 68 | | | |
| | 69 | Excess social security and tier 1 RRTA tax withheld 69 | | | |
| | 70 | Credit for federal tax on fuels. Attach Form 4136 70 | | | |
| | 71 | Credits from Form: a 2439 b Reserved c 8885 d 71 | | | |
| | 72 | Add lines 62, 63, 64a, and 65 through 71. These are your total payments | e v v b | 72 | 10,333. |
| Refund | 73 | If line 72 is more than line 61, subtract line 61 from line 72. This is the amount | | 73 | |
| PRCHOSEC | 74a | Amount of line 73 you want refunded to you. If Form 8888 is attached, check he | protocous | 74a | en de faire de l'accomment de la comment |
| | > b | Routing number | | 8-468 | |
| Direct deposit? See | - d ≽ d | Account number X X X X X X X X X X X X X X X X X X X | 1 | | |
| instructions. | | | <u> </u> | | |
| Amount | 75 | | materialisma la | | منه سر سر سر رد |
| You Owe | 76 | Amount you owe. Subtract line 72 from line 61. For details on how to pay, see i | nstructions 🕨 | 76 | 16,665. |
| YOU OWE | 77 | Estimated tax penalty (see instructions) | 1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | and the output of the output o | |
| Third Party | Do | you want to allow another person to discuss this return with the IRS (see instruct | ions)? | . Com | plete below. |
| Designee " | Des | signee's Phone | Personal identifi | cation | |
| | nan | ne 🄛 | number (PIN) | * | |
| Sign | | der penalties of perjury, I declare that I have examined this return and accompanying schedules and | | | |
| Here | they | y are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all inform | ation of which prepa | rer has a | any knowledge. |
| Joint return? See | You | ur signature Date Your occupation | | Daytir | ne phone number |
| instructions. | A | Retired | | (50 | 03)244-1992 |
| Keep a copy for | Spo | ouse's signature. If a joint return, both must sign. Date Spouse's occupation | | | RS sent you an Identity Protection |
| your records. | Ŋ. | Retired | | PIN, en here (s | iter it ee inst.) |
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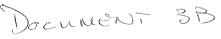
DOCUMENT # 2 a

Department of the Treasury-Internal Revenue Service U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only-Do not write or staple in this space. or the year Jan. 1-Dec. 31, 2013, or other tax year beginning 2013, ending See separate instructions. Your first name and initial Last name Your social security number 15013 Paul N Herman If a joint return, spouse's first name and initial Last name Spouse's social security number 3950 Polly P Herman Home address (number and street), If you have a P.O. box, see instructions. Apt. no. Make sure the SSN(s) above and on line 6c are correct. 7025 SW 84th Ave City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions) Presidential Election Campaign Check here if you, or your spouse if filing Portland OR 97223 lointly, want \$3 to go to this fund. Checking Foreign province/state/county Foreign postal code Foreign country name a box below will not change your tax or You Spouse ☐ Single Head of household (with qualifying person). (See instructions.) If Filina Status Married filing jointly (even if only one had income) the qualifying person is a child but not your dependent, enter this Check only one child's name here. Married filing separately. Enter spouse's SSN above and full name here. ▶ 5 Qualifying widow(er) with dependent child Vourself. If someone can claim you as a dependent, do not check box 6a. Boxes checked Exemptions on 6a and 6b Spouse No. of children (4) / if child under age 17 on 6c who: Dependents: (2) Dependent's (3) Dependent's qualifying for child tax credit (see instructions) lived with you social security number relationship to you (1) First name Last name e did not live with you due to divorce or separation (see instructions) If more than four dependents, see Dependents on 6c instructions and not entered above check here ▶□ Add numbers on Total number of exemptions claimed lines above 🕨 7 7 Wages, salaries, tips, etc. Attach Form(s) W-2 Income Taxable interest. Attach Schedule B if required 8a 8a Tax-exempt interest. Do not include on line 8a b Attach Form(s) Ordinary dividends. Attach Schedule B if required 9a W-2 here, Also 6 attach Forms W-2G and 10 Taxable refunds, credits, or offsets of state and local income taxes 1099-R if tax of the 1 was withheld. 12 Business income or (loss). Attach Schedule C or C-EZ . 12 Capital gain or (loss). Attach Schedule D if required, If not required, check here 13 13 If you did not 14 Other gains or (losses), Attach Form 4797. . . . 14 get a W-2, 15a IRA distributions . 15a b Taxable amount 15b see instructions. 160 Pensions and annuities 16a 73,067. b Taxable amount 16b Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 17 18 Farm income or (loss). Attach Schedule F. 18 19 Unemployment compensation . 19 29,662. 20a Social security benefits | 20a b Taxable amount 20b Other income. List type and amount 24 21 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶ 23 Adjusted 24 Certain business expenses of reservists, performing artists, and Gross fee-basis government officials. Attach Form 2106 or 2106-EZ Income 25 25 Health savings account deduction. Attach Form 8889 . 26 Moving expenses. Attach Form 3903 26 27 27 Deductible part of self-employment tax. Attach Schedule SE 28 Self-employed SEP, SIMPLE, and qualified plans 28 29 Self-employed health insurance deduction 29 30 Penalty on early withdrawal of savings 30 31a Alimony paid b Recipient's SSN ▶ 31a IRA deduction 32 20 33 Student loan interest deduction. 33 34 Tuition and fees. Attach Form 8917. 35 Domestic production activities deduction. Attach Form 8903 36 38 Subtract line 36 from line 22. This is your adjusted gross income

J40 (2013)

∡x and You were born before January 2, 1949, ☐ Blind. | Total boxes 39a **Gredits** ☐ Blind. J checked ≥ 39a XI Spouse was born before January 2, 1949. If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ Standard Deduction Itemized deductions (from Schedule A) or your standard deduction (see left margin) . an for. 41 41 People who check any Exemptions, If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions 42 39a or 39b or 43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- . . . 43 who can be claimed as a Tax (see instructions). Check if any from: a Form(s) 8814 b Form 4972 c aa 44 dependent, 45 45 Alternative minimum tax (see instructions). Attach Form 6251 instructions. de. 46 All others: 47 Foreign tax credit, Attach Form 1116 if required 47 Single or Married filing 48 Credit for child and dependent care expenses. Attach Form 2441 as separately, \$6,100 49 49 Education credits from Form 8863, line 19 Married filing 50 50 Retirement savings contributions credit. Attach Form 8880 jointly or Qualifying 51 Child tax credit. Attach Schedule 8812, if required. . . . 51 widow(er), \$12,200 50 Residential energy credits. Attach Form 5695 52 53 53 Other credits from Form: a 3800 b 8801 c Head of household. 54 Add lines 47 through 53. These are your total credits . E.A. \$8,950 55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-10,252 55 56 56 Other 57 Unreported social security and Medicare tax from Form: a 7 4137 b ☐ 8919 57 Taxes Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 58 58 59a 59a 59b First-time homebuyer credit repayment. Attach Form 5405 if required . . . b Taxes from: a Form 8959 b Form 8960 c Instructions; enter code(s) 60 60 61 Add lines 55 through 60. This is your total tax 10,252. 10,333. Federal income tax withheld from Forms W-2 and 1099 . . . 62 62 **Payments** 2013 estimated tax payments and amount applied from 2012 return 63 If you have a Earned income credit (EIC) 64a 64a qualifying Nontaxable combat pay election | 64b child, attach Schedule EIC. 65 Additional child tax credit, Attach Schedule 8812 . . 65 66 66 American opportunity credit from Form 8863, line 8. . . 67 67 Amount paid with request for extension to file 68 69 69 Excess social security and tier 1 RRTA tax withheld . . . 70 Credit for federal tax on fuels. Attach Form 4136 . 70 Credits from Form: a 2439 b Reserved c 8885 d 71 74 72 Add lines 62, 63, 64a, and 65 through 71. These are your total payments 72 10,333. If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid 73 Refund 73 81. Amount of line 73 you want refunded to you. If Form 8888 is attached, check here . . 748 74a 81. Routing number . 1 2 3 0 0 0 2 2 0 ▶cType: ☒ Checking ☐ Savings Direct deposit? ď 1 5 3 6 0 4 4 5 4 4 5 1 Account number instructions. Amount of line 73 you want applied to your 2014 estimated tax ▶ 75 75 Amount Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions 76 You Owe Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. **Third Party** Designee's Phone Personal identification Designee name 🕨 no. 🌬 number (PIN) Sian 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. Here Your occupation Date Daytime phone number Joint return? See (503)244-1992 Retired instructions. Keep a copy for If the IRS sent you an Identity Protection Spouse's signature. If a joint return, both must sign. Spouse's occupation PIN. enter it your records. Retired here (see inst.) PTIN Print/Type preparer's name Preparer's signature Date Check Dif Paid self-employed Preparer Self-Prepared Firm's EIN ▶ Firm's name >> **Use Only** Firm's address ▶ Phone no.

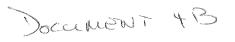
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| SUBTRACTIONS | 13 | 2013 federal tax lia | bility (\$0-\$6,250; se | ee instruc | ctions | for the co | rrect am | ount) 🌚 | 13 | 6 | | | | | |
| Include | 14 | Social Security inclu | uded on federal Fori | m 1040, lir | ne 20l | o; or Form | 1040A, li | ne 14b 🏽 | 14 | | 2 | | | | |
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| | 20 | income alter subtra | actions, Line 12 min | ius iine 19 | , | | | *************** | | ****** | | ⊗ ∠ι | J J | | <u> </u> |
| DEDUCTIONS | II v | ou are claiming ite | mized deductions. | , fill in line | es 21 | and 23-28 | i. If you | are claimin | g the st | anda | rd de | educt | ion, fill | in line 2 | 26 only, |
| | | Itemized deduction | | | | | | | F | | | | , Albania | | * |
| | 22 | | | | | | | | 22 | | | | | | |
| | 23 | Total Oregon itemiz | zed deductions. Add | d lines 21 | and 2 | 22 | | @ ; | 23 | io. | | • | | | |
| | 24 | State income tax of | claimed as an item | nized ded | uctio | n | | 🐠 🤅 | 24 | | | > | notice to | | |
| | 25 | Net Oregon itemize | ed deductions. Line | 23 minus | line 2 | 24 | ******** | | 25 | | |) | | | |
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| | | Standard deduction | | | | | | | | SACON PARAMETERS | *************************************** | | - - | Kanalana ra-a | |
| | | Total deductions. L | | | | | | | | | | | 1 | | |
| | 28 | Oregon taxable in | come. Line 20 mini | us line 27. | . It line | 27 is mor | e than lir | ne 20, enter | ~U~ | * • • • • • • | ******* | 28 | 3 [| | |
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| | | Total tax before cre | | | | | | | | CRI | EDITS | 3 • 3 | | | 7 |



Page 2 — 2013 Form 40 —Remember to reprint page 1 if any changes are made on this page.

| | 30 | Total tax before c | radite from from | at of form line 21 | | | | | | | 30 | · · | |
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| | | Political contribut | | | | 1 | | | | *************************************** | ļ | | |
| Include proof | | Credit for income tax | - | | | Schedule inc | | | | | | | |
| | | Other credits. Ider | , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | ●39y \$ | | Schedule in | | | L | | | 1 | nenhouse |
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| PAYMENTS AND REFUNDABLE | | Oregon income ta | | | | | | | | 4,196 | *************************************** | | |
| CREDITS | 43 | Estimated tax pay | | | | h your exten | sion | 🛮 43 | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | ***** | | | |
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| WFC if you claim | | Working family c | | | | | | | | | | | |
| this credit | 46 | Mobile home park | < closure credit | . Include Schedu | ile MPC | ••••• | | 🛮 46 | | | | <u> </u> | |
| • • | 47 | Total payments ar | nd refundable c | redits. Add lines | 42 thro | ugh 46 | | ******* | ******* | ******* | . 47 | 4,196 | |
| | 48 | Overpayment. If I | line 41 is less t | han line 47, you | overpaic | d. Line 47 m | inus line 4 | 1 OV | ERPAYN | AENT » | • 48 | | |
| | 49 | Tax to pay. If line | 41 is more tha | in line 47, you ha | ve tax to | pay. Line 4 | 1 minus li | ne 47 | TAX TO | PAY -> | a 49 | 6,098 | |
| | 50 | Penalty and intere | est for filing or p | oaying late. See i | nstructio | ons, page 23 | 3 | 50 | | | | | |
| | 51 | Interest on underp | payment of esti | mated tax. Inclu | de Forn | n 10 and ch | eck box | □ 🛭 51 | | | | | |
| | | Exception # from | Form 10, line 1 | ●51a 4 C | heck bo | x if you ann | ualized @ | 51b□ | | | | • | |
| | 52 | Total penalty and | | | | - | | | | | 52 | | |
| | | Amount you owe | | | | | | | | | | 6,098 | |
| | | Refund. Is line 48 | | | | | | | | | | | |
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| DONATIONS, PAGE 27 | | The Nature Con | nservancy 60 | inanagardi kanton inangana katilara kanton kant | C+ | . Vincent DeP | | | artina da taman a anada da aran a Armana | | | 1 Years | |
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| | | Other additions. Id | ļ | | | duls included 10z □ • 10 | | | | | |
| | 11 | Total additions. | Add lines 9 and 10 | ***************** | | | ,,,,, | | 11 | | |
| | 12 | Income after ac | Iditions. Add lines 8 ar | nd 11 | | ************************************** | | | 12 9 | | |
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| voucher | | | | - | | *************************************** | | | | - | |
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| DEDUCTIONS | if y | ou are claiming | itemized deductions | s, fill in lines 2° | 1 and 23-2 | 5. If you are claiming | the standa | ard deduc | ation, fill | in line 2 | 6 only. |
| | 21 | | | | | | *************************************** | | | | |
| | 22 | 4505464584645654666 | ar drawy | | | 22 | | | | | |
| | 23 | Total Oregon its | emized deductions. Ad | dd lines 21 and | 22 | 🛮 23 | 9 | | | | |
| | 24 | State income t | ax claimed as an iter | nized deduction | on | @ 24 | Q | | | | |
| | 25 | Net Oregon iter | nized deductions. Line | e 23 minus line | 24 | 🏶 25 | | - Toron | | | |
| | | OR | | | | | - 70 | | Eitl | ner line 2 | 5 or 26 |
| | | | | | | \$ 26 | | | 1 | *************************************** | |
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| | 28 | Oregon taxable | e income. Line 20 mir | nus line 27. If lir | ne 27 is mo | re than line 20, enter -0 | | | 28 | عدي ﴿ | <u> </u> |
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| | 10 | TOTAL LAX DETOIL | creans, Add lines 29 | and ou | | GREWING LAA DE | e weeth weet | energy of war. | 3 I [| | ental C |



m ge 2-2013 . Form 40 - Remember to reprint page 1 if any changes are made on this page. NONREFUNDABLE 33 Exemption credit. If the amount on line 8 is less than \$100,000, multiply your CREDITS total exemptions on line by \$188 Otherwise, see instructions on page 20 33 752 34 Retirement income credit. See instructions, page 20...... \$ 34 ADD TOGETHER Include proof 38 Credit for income taxes paid to another state. State: \$38y Schedule included 38z □... • 38 @39v\$ Schedule included 39z □ ● 39 PAYMENTS AND 42 Oregon income tax withheld. Include Form(s) W-2 and 1099

◆ 42 CREDITS ADD TOGETHER include Schedule 45 Working family child care credit from WFC, line 18...... 9 45 WFC if you claim this credit 46 Mobile home park closure credit. Include Schedule MPC....... 46 4,196 48 Overpayment. If line 41 is less than line 47, you overpaid. Line 47 minus line 41 OVERPAYMENT 🤝 • 48 49 Tax to pay. If line 41 is more than line 47, you have tax to pay. Line 41 minus line 47.... TAX TO PAY 51 Interest on underpayment of estimated tax. Include Form 10 and check box □ ● 51 Exception # from Form 10, line 1 •51a Check box if you annualized •51b 55 Estimated tax. Fill in the part of line 54 you want applied to 2014 estimated tax • 55 CHARITABLE Oregon Coast Aquarium \$57 CHECKOFF SMART ♥ 58 SOLV ● 59 DONATIONS. PAGE 27 St. Vincent DePaul Soc. of OR @ 61 The Nature Conservancy @ 60 These will reduce Oregon Humane Society # 62 vour refund Doernbecher Children's Hosp. @ 64 Oregon Veteran's Home \$65 Cha<u>rity co</u>de ●67a Charity code ●66a 25 ●66b See instructions 68 Political party \$3 checkoff, Party code: \$68a l Jyou ⊚68bl J Spouse/RDP...... \$68 69 Total Oregon 529 College Savings Plan deposits. See instructions, page 26 @69 72 For direct deposit of your refund, see instructions, page 27. Type of account:

Checking or DIRECT Account No. Routing No. Will this refund go to an account outside the United States? ● ☐ Yes Important: Include a copy of your federal Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ Under penalty for false swearing, I declare that the information in this return is true, correct, and complete. Preparer license no. Signature of preparer other than taxpayer X SELF PREPARED Telephone no. Address Spouse's/RDP's signature (if filling jointly, BOTH must sign) Date If you owe, make your check or money order payable to the Oregon Department of Revenue, Write your daytime telephone number and "2013 Oregon Form 40" on your check or money order. Include your payment, along with the payment voucher on page 23, with this return. MAIL RETURNS (NON-2-D BARCODE) TO: MAIL 2-D BARCODE RETURNS TO: Refunds and No Tax Due: Tax-to-Pay: Refunds and No Tax Due: Tax-to-Pay: Oregon Department of Revenue Oregon Department of Revenue Oregon Department of Revenue Oregon Department of Revenue PO Box 14555 PO Box 14700 PO Box 14720 PO Box 14710 Salem OR 97309-0940 Salem OR 97309-0930 Salem OR 97309-0463 Salem OR 97309-0460



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HEATHER KEITHLY 4570 W DEER PATH DR BOISE ID 83714-8871



 Notice
 CP2000

 Tax Year
 2013

 Notice date
 December 29, 2014

 Social Security number
 .186

 AUR control number
 50003-7129

 To contact us
 Phone 1-800-829-3009

 Fax 1-877-477-0962

Page 1 of 9



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031210

Changes to your 2013 Form 1040

Proposed amount due: \$3,085

The income and payment information we have on file from sources such as employers or financial institutions doesn't match the information you reported on your tax return. If our information is correct, you will owe \$3,085 (including interest), which you need to pay by January 28, 2015.

| Summary o | f proposed | l change | S | |
|--------------|-----------------------|----------|---|---------|
| Tax you owe | | | | \$3,013 |
| Payments | | | | \$0 |
| Interest | A 1000 CONTRACTOR (1) | | | \$72 |
| Amount due h | ov January 28 | 3. 2015 | | \$3.085 |

What you need to do immediately

Review this notice, and compare our changes to the information on your 2013 tax return.

If you agree with the changes we made

- Complete, sign and date the Response form on Page 7, and mail it to us along with your payment of \$3,085 so we receive it by January 28, 2015.
- If you can't pay the amount due, pay as much as you can now, and make payment arrangements that allow you to pay off the rest over time. If you want to apply for an installment plan, send in your Response form AND a completed Installment Agreement Request (Form 9465). Download Form 9465 from www.irs.gov, or call 1-800-829-3676 to request a copy. You can also save time and money by applying online if you qualify. Visit www.irs.gov. and search for keyword: "tax payment options" for more information about:
 - Installment and payment agreements
 - Payroll deductions
 - Credit card payments

If you don't agree with the changes

Complete the Response form on Page 7, and send it to us along with a signed statement and any documentation that supports your claim so we receive it by January 28, 2015.

If we don't hear from you

If we don't receive your response by January 28, 2015, we will send you a Statutory Notice of Deficiency followed by a final bill for the proposed amount due. During this time, interest will increase and penalties may apply.

Continued on back...



| Notice | CP2000 |
|------------------------|---|
| Tax Year | 2013 |
| Notice date | December 29, 2014 |
| Social Security number | 186 |
| Page 2 of 9 | *************************************** |

| Your income and deductions | Shown on return | As corrected by IRS | Difference |
|--------------------------------|-----------------|---------------------|------------|
| Interest | \$0 | \$24 | \$24 |
| Other income | \$0 | \$42,000 | \$42,000 |
| Income net difference | | | \$42,024 |
| Change to taxable income | | | \$42,024 |
| Your tax computations | Shown on return | As corrected by IRS | Difference |
| Taxable income, line 43 | -\$11,650 | \$30,374 | \$42,024 |
| Tax, line 44 | \$0 | \$3,919 | \$3,919 |
| Child tax credit, line 51 | \$0 | \$1,000 | \$1,000 |
| Total tax, line 61 | \$0 | \$2,919 | \$2,919 |
| Earned income credit, line 64a | \$94 | \$0 | -\$94 |
| Tax you owe *1 | | | \$3,013 |
| Payments | Shown on return | As corrected by IRS | Difference |
| Income tax withheld, line 62 | \$22 | \$22 | \$0 |
| Total payments | | | \$0 |

(*1) Increases to credits result in a decrease to tax.

1040

Explanation of changes to your 2013 Form This section tells you specifically what income information the IRS received about you from others (including your employers, banks, mortgage holders, etc.). This information doesn't match the information you reported on your tax return.

> Use the table to compare the data the IRS received from others to the information you reported on your tax return to understand where the difference(s) occurred. To assist you in reviewing your income amounts, the table may include both reported and unreported amounts.

| Interest | | ' %. I | | | |
|----------------------------|---------------------------------------|---|-----------------|---------------------------|------------|
| Received from | Address | Account Information | Shown on return | Reported to IRS by others | Difference |
| umpqua bank | PO BOX 1820 ROSEBURG OR 97470 | 000000000000046126 -SSN №1186 Form 1099-INT | \$0 | \$24 | \$24 |
| Other Income Received from | Address | Account Information | Shown on return | Reported to IRS by others | Difference |
| CITY OF PORTLAND | 1120 SW 5TH AVE | 0000116036 | \$0 | \$42,000 | \$42,000 |
| ACCOUNTING DIVISION | ROOM 1250 PORTLAND OR 972041912 | SSN #1186 Form 1099-MISC | | | |

RESPONSE CONFIRMATION TIMEFRAME

If you submit a Form 1040X, U.S. Amended Individual Income Tax Return, please notate CP2000 or CP2501 at the top of the first page. When mailing your response, please use the envelope provided and also allow 3-4 weeks for confirmation of receipt.