

For calendar year 1999 or fiscal year ending _____

• Please type or print plainly and answer all the questions below.

Table with fields: Name of Partnership, Street Address, City, State, ZIP Code, Federal Employer Identification Number, Oregon Business Identification Number, Date Received, Date Activities Started in Oregon.

Type of entity: [] Partnership [] Limited Liability Company [] Limited Partnership [] Limited Liability Partnership YES NO

1. Requirement to file Oregon Partnership Return.

- A. Does the partnership have income derived from sources in Oregon?
B. Does the partnership have Oregon resident partners?

If you answered yes to A or B, you must file an Oregon partnership return. Attach a complete copy of your federal return to this return. See question 2 to see if you need to include federal Schedule K-1s.

2. Attaching copies of partners' federal Schedule K-1s.

- A. Did the partnership have a net profit for the year (including capital gains and losses)?
B. Were the partners and profit/loss sharing percentages the same throughout the year?
C. Were all amounts shown on federal Schedule K (including guaranteed payments) and Oregon modifications divided according to each partner's profit sharing percentage?
D. Did the partnership have more than 10 partners at any time during the year?

• If A, B, and C were all answered yes; or
• If you answered yes to D,
don't attach copies of the federal Schedule K-1s to your return. Instead, attach a list showing each partner's name, Social Security or Federal Identification number, address, and profit/loss sharing percentage.

3. Prior year return and final return.

- A. Was a 1998 Oregon partnership return filed?
B. Is this the final return for the partnership?
If yes, attach a schedule showing disposition of all partnership assets and liabilities. Show each asset's adjusted basis and fair market value.

4. Changes to a prior year partnership return during this tax year.

- A. Did an IRS audit change a prior year return during the 1999 tax year?
B. Was an amended federal return filed for a prior year?

If you answered yes to A or B, what tax years were changed? _____. Send us a copy of the federal revenue agent's report or the amended return separately from this return if not previously sent.

5. Business inside and outside of Oregon with out-of-state partners.

- A. Does the partnership have business activity both inside and outside of Oregon during the year?
B. Does the partnership have any partners who were not Oregon residents during the year?

If you answered yes to both A and B, use Schedule AP-1 from Oregon Form 20 or equivalent to figure your Oregon source income. Attach the schedule to this return. To order forms, see page 2 of the instructions.

6. Oregon tax credits.

- Are any partners eligible for Oregon tax credits based on costs the partnership paid or incurred?
If yes, identify the tax credits. _____

7. Other taxing authorities.

- | | | |
|---|--------------------------|--------------------------|
| | YES | NO |
| A. Do partnership employees perform services in the Tri-Met Transportation District? | <input type="checkbox"/> | <input type="checkbox"/> |
| B. Do any partners have self-employment income from the partnership in the Tri-Met Transportation District? | <input type="checkbox"/> | <input type="checkbox"/> |
| C. Do partnership employees perform services in the Lane Transit District? | <input type="checkbox"/> | <input type="checkbox"/> |
| D. Do any partners have self-employment income from the partnership in the Lane Transit District? | <input type="checkbox"/> | <input type="checkbox"/> |

If the answer is **yes** to A, B, C, or D, you must file the appropriate return(s). See page 2 of the instructions.

8. Who has the partnership books?

Name		Telephone Number ()	
Street Address	City	State	ZIP Code

SCHEDULE I—Oregon modifications to Federal Partnership Income. Attach schedules to explain and figure modifications.

ADDITIONS – Items not included in federal partnership income taxable to Oregon.

1. Interest on government bonds of other states	1		
2. Gain on property transactions not deferred for Oregon	2		
3. Depreciation, see instructions on page 1 for more information	3		
4. Recognition of previously deferred capital gain	4		
5. Depletion in excess of basis	5		
6. Gain or loss on sale of assets when Oregon basis is different	6		
7. Other additions. Identify _____	7		

SUBTRACTIONS – Items included in federal partnership income **not taxable** to Oregon.

8. U.S. Government Interest	8		
9. Gain on property transactions already taxed by Oregon.	9		
10. Depreciation, see instructions on page 1 for more information	10		
11. Oregon deferral of reinvested capital gain	11		
12. Work opportunity credit	12		
13. Gain or loss on sale of assets when Oregon basis is different	13		
14. Other subtractions. Identify _____	14		

Note: Generally, a partner's share of each Oregon modification is figured by using the partner's profit/loss sharing percentage. A partner's share of each modification must be reported to the partner on Schedule K-1 or an equivalent form.

ATTACH: A copy of your 1999 Federal Partnership Return.

Under penalties for false swearing, I declare that I have examined this return, including accompanying schedules and statements. To the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

SIGN HERE	<table border="0" style="width: 100%;"> <tr> <td style="width: 5%; text-align: center;"><input checked="" type="checkbox"/></td> <td style="border-bottom: 1px solid black; width: 70%;">Your signature</td> <td style="border-bottom: 1px solid black; width: 25%;">Date</td> </tr> <tr> <td style="border-bottom: 1px solid black;"></td> <td colspan="2" style="border-bottom: 1px solid black;">Street Address</td> </tr> <tr> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;">City</td> <td style="border-bottom: 1px solid black;">State ZIP Code</td> </tr> </table>	<input checked="" type="checkbox"/>	Your signature	Date		Street Address			City	State ZIP Code	<table border="0" style="width: 100%;"> <tr> <td style="width: 5%; text-align: center;"><input checked="" type="checkbox"/></td> <td style="border-bottom: 1px solid black; width: 70%;">Signature of preparer other than taxpayer</td> <td style="border-bottom: 1px solid black; width: 25%;">License No.</td> </tr> <tr> <td style="border-bottom: 1px solid black;"></td> <td colspan="2" style="border-bottom: 1px solid black;">Street Address</td> </tr> <tr> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;">City</td> <td style="border-bottom: 1px solid black;">State ZIP Code</td> </tr> </table>	<input checked="" type="checkbox"/>	Signature of preparer other than taxpayer	License No.		Street Address			City	State ZIP Code
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Detach instructions before mailing →

Tear off the instructions and file the return on or before the 15th day of the fourth month after the close of the partnership's tax year. →

MAIL TO: Oregon Department of Revenue, PO Box 14260, Salem OR 97309-5060