



Form 20

OREGON CORPORATION EXCISE TAX RETURN

1999

For office use only

Date received
Payment
1 2 3

or Fiscal Year Mo / Day / Year Mo / Day / Year
Beginning: 99 Ending:

If you filed a return in 1998, indicate if you had a: Name change Address change

Name
Mailing address
City State ZIP Code
Contact person Telephone number
Federal employer ID number
Business identification number
An extension is attached
Form 37 is attached
This is an amended return

Complete A through D only if this is your first return or the answer changed during 1999.

- A. Incorporated in (state), on (date)
B. State of commercial domicile
C. Date began business activity in Oregon
D. Business Activity Code from your federal return
E. (1) Was a consolidated federal return filed?
(2) Is this a consolidated Oregon return?
(3) Are corporations included in the consolidated federal return, but not in the Oregon return?
F. If you have more than 13 affiliates doing business in Oregon, check the box and see instructions
G. Are you a high-income taxpayer? Please see instructions
H. List the tax years for which federal waivers of the statute of limitations

- I. List the tax years for which your federal taxable income was changed by an IRS audit, or by an amended federal return filed during this tax year:
Send a copy of the agent's report or the amended return under separate cover, if not furnished previously.
J. If this is your first return, indicate whether:
New business, or Successor to previously existing business. Enter name and federal employer identification number of previous business:
K. If this is your final return, indicate whether:
Withdrawn, Dissolved, Merged or reorganized. Enter name and federal employer identification number of merged or reorganized corporation:
L. If you didn't complete Schedule AP, enter gross receipts from federal Form 1120 or 1120A, line 1a: \$

PLEASE ATTACH A COMPLETE COPY OF YOUR FEDERAL FORM 1120 OR 1120-A AND SCHEDULES

1. Taxable income from U.S. corporation income tax return, Form 1120 (line 28) or 1120-A (line 24)
ADDITIONS (see instructions, page 5)
2. State, municipal, and other interest income excluded in arriving at line 1
3. Oregon excise tax, other state or foreign taxes on or measured by net income or profits
4. Income of related FSC or DISC
5. Other additions. Attach schedule and explanation
6. Total additions (add lines 2 through 5)
7. Income after additions (line 1 plus line 6)
SUBTRACTIONS (see instructions, page 6)
8. Work opportunity credit wages not deducted on federal Form 1120 or 1120-A
9. Dividend deduction. Attach schedule and explanation
10. Income of nonunitary corporations. Attach schedule and explanation
11. Other subtractions. Attach schedule and explanation
12. Total subtractions (add lines 8 through 11)
13. Income before net loss deduction (line 7 minus line 12)
If income is derived from sources both in Oregon and other states, carry amount on line 13 to Schedule AP-2, line 1, and skip line 14 below.
14. Net loss deduction and net capital loss deduction. Attach schedule (see instructions, page 15)
15. Oregon taxable income (line 13 minus line 14 or amount from Schedule AP-2, line 11) (carry forward to page 2, line 16)

Attach payment here

16. Oregon taxable income (carried forward from page 1, line 15)	16	
17. Excise tax (6.6% of line 16) (minimum tax is \$10)	17	
18. Tax adjustment for interest on certain installment sales (see instructions, page 15)	18	
19. Total tax (line 17 plus line 18)	19	
CREDITS (see circular <i>Tax Credits for Corporations</i> (150-102-694) for information on credits)		
20. Pollution control facility credit (form 150-102-029)	20	
21. Pollution prevention credit	21	
22. Lender's credit: Energy conservation—Loans after 12-31-81 (form 150-102-125)	22	
23. Lender's credit: Affordable housing—Loans after 12-31-89 (form 150-102-125)	23	
24. Lender's credit: Farmworker housing—Loans after 12-31-89 (form 150-102-125)	24	
25. Business energy credit	25	
26. Farmworker housing project investment credit	26	
27. Dependent care credit (form 150-102-032)	27	
28. Research credit (form 150-102-128)	28	
29. Other credits. Identify:	29	
30. Total credits (add lines 20 through 29)	30	
31. Excise tax after credits (line 19 minus line 30) (not less than \$10)	31	
32. Tax adjustment for LIFO benefit recapture (see instructions, page 16)	32	
33. Net excise tax* (line 31 minus line 32) (not less than \$10)	33	
34. 1999 estimated tax payments from Schedule ES. Include payments made with extension (see instructions).	34	
35. Tax Due. Is line 33 more than line 34? If so, line 33 minus line 34	35	Tax Due
36. Overpayment. Is line 33 less than line 34? If so, line 34 minus line 33	36	Overpayment
37. Penalty due with this return (see instructions, page 16)	37	
38. Interest due with this return (see instructions, page 16)	38	
39. Interest on underpayment of estimated tax (see instructions). Attach Form 37	39	
40. Total penalty and interest (add lines 37 through 39)	40	
41. Total due (line 35 plus line 40) (see instructions, page 16)	41	Total Due
42. Refund available (line 36 minus line 40)	42	Refund
43. Amount of refund to be credited to 2000 estimated tax	43	2000 Credit
44. Net Refund (line 42 minus line 43)	44	Net Refund

* If the amount on line 33 is \$500 or more, see the instructions for interest on underpayment of estimated tax, page 16.

SCHEDULE ES — ESTIMATED TAX PAYMENTS OR OTHER PREPAYMENTS (see instructions)

Voucher	Date of Payment			Amount Paid
	Month	Day	Year	
1. Voucher 1	1			1
2. Voucher 2	2			2
3. Voucher 3	3			3
4. Voucher 4	4			4
5. Overpayment of last year's tax elected as a credit against this year's tax				5
6. Payments made with extension or other prepayments for this tax year (date paid ____ / ____ / ____)				6
7. Claim of right tax credit (attach computation and explanation)				7
8. Total prepayments (carry to line 34)				8
9. Last year's net excise tax		9		

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

SIGN HERE	Signature of officer _____	Date _____	Signature of preparer other than taxpayer _____
	Title _____		Address _____

Mail refund returns and no tax due returns to: Refund, PO Box 14777, Salem OR 97309-0960	Mail tax-to-pay returns to: Oregon Department of Revenue, PO Box 14790, Salem OR 97309-0470
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SCHEDULE AP — APPORTIONMENT OF INCOME (see instructions, pages 18 and 19)

Describe the nature and location(s) of your Oregon business activities _____

SCHEDULE AP-1 — APPORTIONMENT FORMULA

1. Property Factor

Value of real and tangible personal property used in the unitary business (owned, at average value; rented, at capitalized value):

- a. Owned property (at original cost; see instructions)
 - Inventories
 - Buildings and other depreciable assets
 - Land
 - Other assets (describe) _____
 - Minus: Construction in progress
 - Total of section a
- b. Rented property (capitalize at 8 times the rental paid) ...
- c. Total owned and rented property

(A) Total Within Oregon	(B) Total Within and Without Oregon	(C) Percent Within Oregon $(A \div B) \times 100$
()	()	
•	•	%

2. Payroll Factor

Wages, salaries, commissions, and other compensation to employees:

- a. Compensation of officers
- b. Other wages, salaries, and commissions
- c. Total wages and salaries

•	•	%

3. Sales Factor

- a. Sales delivered or shipped to Oregon purchasers:
 - (1) Shipped from outside Oregon
 - (2) Shipped from inside Oregon
- b. Sales shipped from Oregon to:
 - (1) The United States government
 - (2) Purchasers in a state or country where the corporation is not taxable (e.g., under Public Law 86-272)
- c. Other business receipts
- d. Total sales and other business receipts

•	•	%
•	•	%

4. Sales factor (same as line 3d)

5. Total percent (add items 1c, 2c, 3d, and 4, within column C)

6. Average percent (divide line 5 by the number of factors in column B) (enter on Schedule AP-2, line 5)

(compute percent to 4 decimal places (e.g., 12.34558 should be 12.3456%))

		%
		%
		%
		%

SCHEDULE AP-2 — COMPUTATION OF TAXABLE INCOME (see instructions, page 19)

- 1. Net income from business both in Oregon and other states (from Form 20, line 13 or Form 20-I, line 15) 1
- 2. Minus: Net nonbusiness income included in line 1. **Attach schedule** 2
- 3. Minus: Gains from prior year installment sales included in line 1. **Attach schedule** 3
- 4. Total net income subject to apportionment (line 1 minus line 2 and line 3) 4
- 5. Oregon apportionment percentage (from Schedule AP-1, line 6) 5 × %
- 6. Income apportioned to Oregon (line 5 times line 4) 6
- 7. Add: Net nonbusiness income allocated entirely to Oregon. **Attach schedule** 7
- 8. Add: Gain from prior year installment sales apportioned to Oregon. **Attach schedule** 8
- 9. Total of lines 6, 7 and 8 9
- 10. Minus: (a) Oregon apportioned net loss from prior years \$ _____, and
 (b) net capital loss from other years (see instructions for Form 20, line 14) \$ _____, from tax year _____ 10
- 11. Oregon taxable income (line 9 minus line 10) (carry to Form 20, line 15 or Form 20-I, line 16) 11

SCHEDULE AF — SCHEDULE OF AFFILIATES

If this is a consolidated return, list those affiliates doing business in Oregon or with Oregon source income that are part of the unitary group. DON'T INCLUDE the affiliate shown on the heading of this tax return. Copy this schedule to list additional affiliates if necessary.

Business ID Number Federal ID Number	Name	If new affiliate during this year, enter date affiliate became part of unitary group	If affiliate ceased to be part of the unitary group during the year, please indicate date affiliate left group
● BIN FID		●	●
● BIN FID		●	●
● BIN FID		●	●
● BIN FID		●	●
● BIN FID		●	●
● BIN FID		●	●
● BIN FID		●	●
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