

# Oregon 2001

Forms 20, 20-I, 37, Schedules and Instructions

This booklet contains both Form 20 and Form 20-I. See page 2 for which form to use.

This publication is a guide, not a complete statement of Oregon Revised Statutes (ORS) or Oregon Department of Revenue Administrative Rules (OAR). For more information, refer to the laws and rules on our Web site, [www.dor.state.or.us](http://www.dor.state.or.us).

## New information

**Credits.** For tax years beginning on or after January 1, 2001, a taxpayer claiming a credit against tax must claim the full amount of any credit that is allowed for the tax year, to the extent of the tax liability.

**Business energy tax credit.** New legislation expanded credit eligibility for employee transit pass contracts to include facilities providing transit passes to students and patrons of medical facilities. Small projects with eligible costs under \$20,000 may claim the business energy tax credit in one year (instead of five years). Certain utilities and customers of consumer owned utilities may now claim the business energy tax credit. Car-share expenses and sustainable building practices are eligible for the tax credit. Changes apply to certifications issued on or after January 1, 2001. For more information, contact the Oregon Office of Energy at 1-800-221-8035 or [www.energy.state.or.us](http://www.energy.state.or.us).

**Dependent care credit.** The dependent care assistance tax credit and the information & referral programs tax credit have been extended to January 1, 2007. The dependent care facilities tax credit was not extended and expired December 31, 2001. For more information, contact the Oregon Department of Employment at 1-800-556-6616 or [www.emp.state.or.us](http://www.emp.state.or.us), or the Oregon Department of Revenue at 1-800-356-4222 or [www.dor.state.or.us](http://www.dor.state.or.us).

**Enterprise zone investment credit.** Corporations that own a facility located in certain non-urban enterprise zones may qualify for a tax credit. The facility must be certified by the Oregon Department of Economic and Community Development. For more information, contact the Department of Economic and Community Development at 1-800-233-3306 or [www.econ.state.or.us](http://www.econ.state.or.us).

**Pollution control facility credit.** The period for construction of facilities eligible for pollution control tax credits has been extended through December 31, 2007. Applications for certification may be submitted to the Oregon Department of Environmental Quality through December 31, 2008. For more information, contact the Department of Environment Quality at 1-800-452-4011 or [www.deq.state.or.us](http://www.deq.state.or.us).

**Like-kind exchanges.** Corporations may now defer gains realized in the exchange of like-kind property and involuntary conversions under Internal Revenue Code (IRC) § 1031 or 1033 when Oregon property is converted or exchanged for property located outside Oregon. Oregon will tax the deferred gain on the eventual taxable disposition of replacement property. This new law applies to tax years beginning on or after January 1, 1998. Corporations may amend to defer qualifying gain that was previously reported. Amended returns can be filed for tax years beginning on or after January 1, 1998 or for any tax year that is open for adjustment or amendment.

**Estimated tax payment forms.** Payment coupons, Form 20ES, are available on the Internet at [www.dor.state.or.us](http://www.dor.state.or.us). Use the Internet forms only if you are a new filer or have misplaced your pre-printed forms mailed in January.

**Foreign Sales Corporations (FSC).** Federal law has changed for foreign sales corporation rules. Oregon did not provide for a modification to the federal law change. See detailed information on page 6, line 4, Additions.

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## Checklist of forms and schedules (\* indicates form is included in this booklet)

<i>Form number</i>	<i>Who must file</i>
*Form 20 .....	Every corporation (except S corporations and insurance companies) doing business in Oregon.
*Form 20-I .....	Every corporation (except S corporations and insurance companies) with income from an Oregon source, but <b>not</b> doing business in Oregon. <b>Every Real Estate Mortgage Investment Conduit (REMIC) required to file.</b>
Form 20-S .....	Every S corporation doing business in Oregon or with income from an Oregon source.
Form 20-INS .....	Every insurance company doing business in Oregon.
Schedule AP .....	Every corporation apportioning income.
Schedule AF .....	Every corporation doing business in Oregon with affiliates.
Form 20ES .....	Every corporation that estimates its 2002 tax liability to be \$500 or more.
*Form 37 .....	Every corporation with an underpayment of estimated tax or meeting an exception.
Federal Form 1120 or 1120-A** .....	Every corporation required to file.

\*\*In general, Oregon's computation of corporation taxable income begins with federal taxable income, with certain modifications. See line instructions for modifications.

## Looking ahead to tax year 2002 . . .

### **Credits:**

**Advanced telecommunication facilities credit.** A tax credit of certified costs for telecommunications facilities will be available for tax years beginning on or after January 1, 2002. Facilities need to apply and become certified by the Oregon Department of Economic and Community Development between January 1, 2002 and December 31, 2005. For more information, contact the Oregon Department of Economic and Community Development at 1-800-233-3306 or [www.econ.state.or.us](http://www.econ.state.or.us).

**Electronic commerce investment credit.** For tax years beginning on or after January 1, 2002, a property tax exemption and a nonrefundable income tax credit will be available for a qualified business engaged in electronic commerce in an enterprise zone approved by the Oregon Department of Economic and Community Development. For more information, contact the Oregon Department of Economic and Community Development at 1-800-233-3306 or [www.econ.state.or.us](http://www.econ.state.or.us).

**Employer scholarship tax credit.** A tax credit equal to 50 percent of scholarship funds paid by employers in providing scholarships to employees and their dependents will be available for tax years beginning on or after January 1, 2002. For more information, contact the Oregon Student Assistance Commission at 1-800-452-8807, extension 7395, or visit [www.osac.state.or.us](http://www.osac.state.or.us).

**Farm machinery tax credit.** For tax years that begin on or after January 1, 2002 and before January 1, 2008, an income or corporate excise tax credit will be available for property taxes paid or incurred on machinery and equipment used by a farm operator in processing activities.

For more information, contact the Oregon Department of Revenue at 1-800-356-4222 or [www.dor.state.or.us](http://www.dor.state.or.us).

**Farmworker housing credit.** The credit for farmworker housing projects completed after December 31, 2001 may

be claimed for up to 10 years. The amount of the credit is increased from 30 percent to 50 percent of eligible costs. The period for claiming the credit is extended from 5 to 10 years. The annual cap on certified project costs is increased from \$3.3 to \$7.5 million. The owner or operator is allowed to transfer up to 80 percent of the credit to project contributors. Non-profit corporations may sell the lenders credits to other corporate taxpayers. For application and eligibility information, contact Oregon Housing and Community Services at 503-986-2055 or [www.hcs.state.or.us](http://www.hcs.state.or.us). For information about transferring a portion of the credit, contact the Oregon Department of Revenue at 1-800-356-4222 or [www.dor.state.or.us](http://www.dor.state.or.us).

**Farmworker housing lender's credit.** The credit for farmworker housing projects completed after December 31, 2001 is increased from 30 percent to 50 percent of interest income earned. Non-profit lending institutions may sell or transfer the credit to another corporate taxpayer. For more information, contact the Oregon Department of Revenue at 1-800-356-4222 or [www.dor.state.or.us](http://www.dor.state.or.us).

### **Subtractions:**

**Facilities location subtraction.** Starting for tax year 2002, a subtraction will be available for qualified new facilities located in certain regions in Oregon. To qualify, the facilities must be certified by the Economic and Community Development Department. Contact them at 1-800-233-3306 or [www.econ.state.or.us](http://www.econ.state.or.us).

**Capital gains from sale of farm.** For sales made in 2002 and later, the tax rate imposed on net long-term capital gain derived from the sale or exchange of property used in farming is reduced to five percent. The sale must result in the termination of the owner's farming activity. Sales to related parties do not qualify for the reduced rate. For more information, contact the Oregon Department of Revenue at 1-800-356-4222 or [www.dor.state.or.us](http://www.dor.state.or.us).

# 2001 Filing information

## Important information

### For processing your return

- Please use blue or black ink to prepare your return. The equipment used to scan documents cannot read certain colors of ink, especially red.
- **Payments.** Please include the following information on your payments:
  - Federal identification number (FID).
  - Oregon business identification number (BIN).
  - The tax year that your payment is for.
  - Type of tax your payment is for.
- Attach your payment to the front of your Oregon return.
- **Estimated payments.** Please identify all estimated payments claimed by completing Schedule ES on your return. Include the corporation name and FID if a payment was made by an affiliate of the corporation.

### On the Internet

Refer to our Web site, [www.dor.state.or.us](http://www.dor.state.or.us), for helpful information about the Corporation Tax Program.

Oregon follows the federal entity classification (check-the-box) regulations. Therefore, if an entity is classified or taxed as a corporation for federal income tax purposes, it will be treated as a corporation for Oregon tax purposes.

### How to assemble your Oregon tax return

Put your tax return in the following order before mailing:

1. Oregon Form 20 or 20-I.
2. Schedule AP, Apportionment of Income.
3. Schedule AF, Schedule of Affiliates.
4. Form 37, *Underpayment of Oregon Corporation Estimated Tax*.
5. Federal Extension, Form 7004.
6. Copy of federal tax return and schedules.

Oregon tax law is tied to the Internal Revenue Code (IRC) that is in effect for the taxpayer's tax year. Changes made to the definition of federal taxable income are effective for Oregon at the same time they are effective for federal purposes. Oregon's definition of taxable income for corporations begins with federal taxable income, with modifications required under Oregon tax law.

## What form do I use?

### Form 20—Excise tax filing requirements

File **Form 20**, *Oregon Corporation Excise Tax Return*, if you are doing business in Oregon. “**Doing business**” is generally defined as having **sales activity** in Oregon and one or more of the following:

- A stock of goods;
- An office; **or**
- A place of business (other than an office) where affairs of the corporation are regularly carried on.
- Providing services to customers as the primary business activity or related to the sale of tangible or intangible personal property.

Generally, if you have an Oregon address you file a **Form 20**.

Domestic and foreign **insurance companies** subject to the Oregon excise tax are required to file a Form 20-INS.

**Excise tax** is a tax for the privilege of doing business in Oregon. It is measured by net income. All interest is included in income, no matter what its source. This includes interest on obligations of the United States, its instrumentalities, and all of the 50 states and their subdivisions.

Excise tax filers are subject to a **\$10 minimum tax**.

Corporations with **no business activity** in Oregon, even if incorporated in or registered to do business in the state, are **not** subject to the \$10 minimum tax, and are not required to file an excise tax return.

### Form 20-I—Income tax filing requirements

File **Form 20-I**, *Oregon Corporation Income Tax Return*, if your corporation derives income from sources within Oregon, but the income-producing activity does not actually constitute “doing business.”

Income is from an Oregon source if it is derived from:

- Tangible or intangible property located in Oregon; or
- Any activity carried on in Oregon, whether intrastate, interstate, or foreign commerce.

**Do not use Form 20-I** if your corporation is **doing business** in Oregon. Instead, use Form 20, *Oregon Corporation Excise Tax Return*.

Income tax filers are **not** subject to a minimum tax.

Certain exempt nonprofit corporations and private foundations must file and pay tax on income that is unrelated to the organization's exempt purposes (ORS 317.920). Lobbying expenses are subject to tax under IRC 6033(e). For more information, order the information circular *Information for Tax Exempt Organizations* (150-102-617) on page 23, or see “Taxpayer assistance” on page 24.

## General filing requirements

Oregon has adopted the federal consolidation laws. Corporations that are a part of a unitary group and are included in a consolidated federal return must be included in a consolidated Oregon return. This is true even if these corporations are not doing business in Oregon and do not have income from an Oregon source.

## Consolidated returns (ORS 317.705–317.725)

If a corporation is a member of an affiliated group of corporations that filed a consolidated federal return, it must file an Oregon return based on that federal return.

A consolidated Oregon return is required when two or more affiliated corporations are:

- Included in a consolidated federal return;
- Unitary; **and**
- At least one of the affiliated corporations is doing business in Oregon or has income from Oregon sources.

**Separate returns.** Any corporation that files a separate federal return must file a separate Oregon return. Corporations not included in a consolidated federal return must file a separate Oregon return if doing business in Oregon or if the business has income from an Oregon source.

**Unitary business.** A unitary business is one that has, directly or indirectly between members or parts of the enterprise, either a sharing or an exchange of value shown by:

- Centralized management or a common executive force.
- Centralized administrative services or functions resulting in economies of scale.
- Flow of goods, capital resources, or services showing functional integration.

Corporations that are not unitary are excluded from the consolidated Oregon return.

## Publicly traded partnerships

A “publicly traded partnership” is a partnership treated as a corporation for federal income tax purposes under IRC 7704.

The partners in a publicly traded partnership are not subject to tax on their distributive shares of partnership income. The publicly traded partnership is subject to corporation excise tax if it is doing business in Oregon or corporation income tax if it has income from an Oregon source.

## Real Estate Mortgage Investment Conduits (REMIC) (ORS 314.260)

A REMIC must file Form 20-I if it derives income from Oregon sources or has any resident holders of a residual interest. Income is from an Oregon source if it is derived from tangible property located in Oregon or from intangible property that is used in an Oregon business.

All REMICs required to file must file Form 20-I and attach a complete copy of federal Form 1066. The REMIC must also attach a federal Schedule Q for each residual interest holder for each quarter of the tax year. See the instructions for line 16 (page 19) if net income is received from prohibited transactions.

## Limited Liability Companies (LLC)

An LLC can be taxed as a partnership or a corporation. Oregon follows federal law in determining how an LLC is taxed.

An LLC taxed as a corporation must file an *Oregon Corporation Excise Tax return* (Form 20) if doing business in Oregon or an *Oregon Corporation Income Tax return* (Form 20-I) if not doing business in Oregon but the LLC is receiving income from an Oregon source.

An LLC taxed as a partnership must file an Oregon partnership return (Form 65) if doing business in Oregon, receiving income from an Oregon source, or if it has any Oregon resident members. If the LLC has a corporate member, the member is taxed on its share of the LLC’s Oregon income.

If an LLC is part of a corporation’s overall business operations and is treated as a partnership, include the corporation’s ownership share of LLC property, payroll, and sales in the apportionment percentage calculation on Schedule AP-1. See OAR 150-314.650.

## Political organizations

Political organizations (campaign committees, political parties) normally do not pay state or federal taxes. However, income earned from investments is taxable. Examples include interest earned on deposits, dividends from contributed stock, rents or royalties, and gains from the sale of contributed property.

Political organizations that are **incorporated** must file Form 20, *Oregon Corporation Excise Tax return*. **Unincorporated** political organizations with taxable income are treated as corporations and must file Form 20-I, *Oregon Corporation Income Tax return*. Unincorporated political organizations with no taxable income do not have to file an Oregon corporation tax return.

For more information, order the circular *Political Organizations* (150-102-663) on page 23, or see “Taxpayer assistance” on page 24.

## When is my return due?

Returns for the calendar year are due on or before April 15. When the 15th falls on a Saturday, Sunday, or legal holiday, the due date is the next business day. Returns for other tax periods are due on or before the 15th day of the month following the due date of the federal return. **Do not file your return before the end of your tax year.**

Oregon will not charge a **late filing penalty** if the return is filed by the Oregon due date, including extensions. But interest and a 5 percent **late payment penalty** are charged if the tax is not paid by the due date.

## Extension of time for filing

<p><i>If you need more time to file <b>both</b> your federal and Oregon returns:</i></p> <p>Oregon accepts the extension you have for your federal tax return.</p>	<p><i>If you need an extension of time to file for <b>Oregon</b> only:</i></p> <ul style="list-style-type: none"><li>• Use a federal extension form.</li><li>• Write “For Oregon Only” across the top.</li><li>• Enter Oregon amounts only.</li><li>• Attach it to your Oregon return when you file.</li></ul>
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After completing the extension form:

- Include your payment;
- Write the name, FID and Oregon BIN of the corporation, tax year, and type of tax on the payment;
- Note on the federal extension form the name, address, Oregon BIN, and FID of the corporation filing the Oregon return so that any payments made with the extension will be correctly applied;
- Do not send a copy of your return with your extension request; **and**
- To avoid penalty and interest, mail any tax due with your extension, on or before the original due date of your return. **More time to file does not mean more time to pay your tax!**
- Mail your extension request to:  
Oregon Department of Revenue  
PO Box 14777  
Salem OR 97309-0960

We'll notify you **only** if your extension is denied.

### When you file your return

- Attach a copy of your extension to the **back** of your Oregon return. It should be the last item before the federal corporation return (see “How to assemble your Oregon return,” page 3).
- Check the box on your return indicating “**an extension is attached.**”
- Enter the amount of tax paid with your extension on your return (Form 20, line 34; or Form 20-I, line 22).

### Federal audit changes

If the IRS changes your federal net income for any tax year, you must notify the Oregon Department of Revenue. File an amended Oregon return and attach a copy of the federal audit report. Mail this separately from your current year's return to: Oregon Department of

Revenue, PO Box 14777, Salem OR 97309-0960. If you do not amend or send a copy of the federal report, the Oregon Department of Revenue has two years from the date the department is notified of the change by the IRS to issue a deficiency notice. You must file within two years after the date of the federal report to receive a refund.

### Amended returns

If you change net income by amending your federal return, you must file an amended Oregon return within 90 days. Attach a copy of your amended federal return to your amended Oregon return and explain the adjustments made. Use the form for the tax year you are amending and check the box indicating “**this is an amended return.**”

On the line for estimated tax payments, enter the net excise or income tax per the original return. Add or subtract prior tax adjustments to your original return.

Do not amend your Oregon return if you amend the federal return to carry a **net operating loss back** to prior years. Oregon allows corporations to carry net operating losses forward, but not back. See instructions for Form 20, line 14, on page 8. **Capital losses** must be carried back three years and then forward five tax years.

Pay all tax and interest due when you file an amended return or within 30 days after receiving a billing notice from the department. Otherwise, you may be charged a 5 percent late payment penalty.

An amended return may be filed as a protective claim to extend the statute of limitations for a refund request for a tax year while an issue is being litigated. Check the box indicating “this is an amended return” and write the words “Protective Claim for refund” at the top in blue ink. We will hold your protective claim until you notify us the litigation has been completed.

### Deferred gain

Corporations may now defer, for Oregon tax purposes, all gains realized in the exchange of like-kind property and involuntary conversions under IRC § 1031 or 1033, even though the replacement property is outside Oregon. Oregon will tax the deferred gain when it is included in federal taxable income.

Attach a copy of your federal Form 8824 to the back of your Oregon return and check the box indicating “**Form 8824 is attached**” if **all** of the following apply:

- The corporation reported deferred gain on a federal Form 8824;
- All or part of the property given up was located in Oregon; and
- All or part of the acquired property was located outside of Oregon.

# Form 20 instructions

## Heading

Type or legibly print your corporation's name, address, federal employer identification number (FID), and your Oregon business identification number (BIN).

Generally, a consolidated Oregon return is filed in the name of the common parent corporation. If the parent corporation is not doing business in Oregon, file the return in the name of the member of the group having the greatest presence in Oregon. "Having the greatest presence" means the member that has the largest Oregon property value as determined under ORS 314.655 (see Schedule AP-1, Property Factor).

**Business identification number.** Each corporation is identified by a business identification number (BIN) assigned by the department. You may already have been assigned a BIN if payroll taxes, workers' compensation, or unemployment payments are made to the State of Oregon. The BIN is located on the upper right corner of the OTC payment coupon. If you do not have a BIN, one will be assigned when your return is received.

## Questions

Answer questions A through L. Furnish additional information where necessary.

**Question E(1). If the answer is YES,** attach a list of the corporations included in the consolidated **federal** return.

**Question E(2). If the answer is YES,** complete **Schedule AF**, Schedule of Affiliates, to list only the corporations included in the consolidated **Oregon** return (see Schedule AF and instructions) that:

- Are "doing business" in Oregon; **or**
- Have income from Oregon sources.

**Question E(3). If the answer is YES,** attach a list of corporations included in the consolidated federal return that are not included in this Oregon return. List each corporation's name, business identification number (if any), and federal employer identification number.

**Question F. If the box is checked and you are filing a consolidated return,** use a copy of **Schedule AF**, Schedule of Affiliates, to list additional affiliates. Attach the copies directly behind the original **Schedule AF**.

**Question G. A "high-income taxpayer"** is one that had federal taxable income, before net operating loss and capital loss carryovers and carrybacks, of \$1,000,000 or more in any one of the last three tax years, not including the current year.

## Line instructions

**The following instructions are for lines not fully explained on the form.**

**Line 1. Taxable income from U.S. corporation income tax return.** Enter the taxable income for federal income tax purposes **before** net operating loss or special deductions (federal Form 1120, line 28; or Form 1120-A, line 24).

### Additions

**Line 2. Certain interest excluded on the federal return.** Oregon gross income includes interest on all state and municipal bonds or other interest excluded for federal tax purposes. Reduce the addition by any interest incurred to carry the obligations and by any expenses incurred in producing this interest income (ORS 317.309).

**Line 3. Oregon excise tax and other taxes on or measured by net income.** Oregon excise tax can not be deducted on the Oregon return. Taxes of other states or foreign governments on or measured by net income or profits can not be deducted on the Oregon return. However, local taxes, such as the Multnomah County Business Income Tax, are deductible (ORS 317.314).

**Line 4. Income of related FSC or DISC.** In November 2000, the FSC Repeal and Extraterritorial Income Exclusion Act of 2000 (ETI) was signed into law. The ETI repeals the foreign sales corporation (FSC) rules and adopts a new treatment under which U.S. taxpayers can exclude from their gross income certain extraterritorial income. The effective date is October 1, 2000, but under transition rules, FSCs that were in existence on September 30, 2000, continue to operate as such until December 31, 2001, (or longer for transactions entered into pursuant to the binding contract in effect on September 30, 2000). Their net income or loss must be included in the net income of the related U.S. affiliate. Also under the ETI's transition rules, taxpayers may elect to apply the ETI treatment in lieu of FSC rules beginning on the October 1, 2000 effective date. Corporations electing to apply the ETI provisions as of the October 1, 2000 effective date will not be required to make a net income or loss addition (ORS 317.286).

**Line 5. Other additions.** Enter the amount by which any item of gross income is greater under Oregon law than under federal law, or the amount by which any allowable deduction is less under Oregon law than under federal law. Examples:

- **Gain or loss on the disposition of depreciable property.** The difference in gain or loss on sale of business assets when the Oregon basis is less than it is for federal purposes (ORS 317.356).

- **Safe harbor lease agreements.** Oregon does not tie to the federal safe harbor lease provisions. See OAR 150-317.349-(A) and 150-317.349-(B) for details about the adjustments required for Oregon.
- **Capital construction fund.** Amounts deferred under Section 607 of the Merchant Marine Act of 1936 and IRC 7518 must be added back to income (ORS 317.319).
- **IRC 631(a) treatment of timber is not recognized by Oregon.** Both beginning and ending inventories must be adjusted for IRC 631(a) gain. For Oregon purposes, there is no taxable event until actual sale (ORS 317.362).
- **Federal bad debt reserve addition of a financial institution to the extent that it exceeds the amount that is allowable for Oregon.** The bad debt method of financial institutions is tied to the federal method. For taxpayers required to use the specific write-off method, an addition must be made if the amortization of the federal reserve is less than the amortization of the Oregon reserve (ORS 317.310).
- **Net federal capital loss deduction.** If the Oregon and federal capital loss deductions are different, add the federal capital loss back to income on this line. The Oregon capital loss will be deducted on either page 1, line 14 (by corporations not required to apportion income); or Schedule AP-2, line 10 (by corporations required to apportion income) (OAR 150-317.013).
- **Percentage depletion in excess of cost.** Percentage depletion is allowed only on metal mines. All other assets are limited to cost depletion (ORS 317.374).
- **Inventory costs.** The costs allocable to inventory are the same as those included in IRC 263A. Differences

in depreciation and depletion allocable to inventory result in a modification [ORS 317.287(3)].

- **Losses of non-unitary corporations.** The net losses of non-unitary corporations included in a consolidated federal return must be eliminated from the Oregon return. Attach a schedule showing computation of the net loss eliminated. See instructions for line 10 and line 14 [ORS 317.715(2)].
- **Unused business credits.** Unused business credits taken as a federal deduction under IRC 196 must be added back to Oregon income (ORS 317.304).
- **Long-term Care Insurance Premiums credit.** Premiums deducted on the federal return must be added back if the Oregon credit is claimed under ORS 315.610 (ORS 317.322).
- **Individual Development Accounts credit.** Donations deducted on the federal return must be added back to Oregon income if the credit is claimed [ORS 315.271(2)].

### Subtractions

**Line 8. Work opportunity credit wages not deducted on the federal return.** Enter the amount of wages that were not deducted on the federal return because the work opportunity credit was claimed (ORS 317.303).

**Line 9. Dividend deduction.** A 70 percent deduction is allowed for qualifying dividends regardless of geographic source. An 80 percent deduction is allowed for dividends received from corporations whose stock is owned 20 percent or more. Use the worksheet below to compute the Oregon deduction (ORS 317.267).

## WORKSHEET FOR COMPUTING DIVIDEND DEDUCTION

- Dividends included in federal taxable income prior to "special deductions" ..... 1. \_\_\_\_\_
- Subtract:
  - Dividends described in IRC 243(d) ..... 2a. \_\_\_\_\_
  - Dividends described in IRC 245(c) and 246(d) (from FSCs and DISCs) ..... 2b. \_\_\_\_\_
  - Other income not treated as dividends under federal law ..... 2c. \_\_\_\_\_
  - Dividends from debt financed stock ..... 2d. \_\_\_\_\_
  - Dividends from corporations included in consolidated Oregon return ..... 2e. \_\_\_\_\_
  - IRC Section 78 Gross-Up ..... 2f. \_\_\_\_\_
- Total (add lines 2a through 2f) ..... 3. \_\_\_\_\_
- Balance subject to 70% (or 80%) deduction (line 1 minus line 3) ..... 4. \_\_\_\_\_
- Percentage deduction ..... 5.  $\times 0.7 (0.8)$  \_\_\_\_\_
- Allowable deduction (line 5  $\times$  line 4) ..... 6. \_\_\_\_\_

**Line 10. Income of non-unitary corporations.** Net income of non-unitary corporations included in a consolidated federal return must be eliminated from the Oregon return. Net income includes the separate taxable income, as determined under Treasury Regulations adopted for IRC 1502, and any deductions, additions, or items of income, expense, gain, or loss for which consolidated treatment is prescribed. Attach a schedule showing computation of the net income eliminated [ORS 317.715(2)].

**Line 11. Other subtractions.** Enter the amount by which any item of gross income is less under Oregon law than under federal law or the amount by which any allowable deduction is greater under Oregon law than under federal law. Examples:

- **Gain or loss on the sale of depreciable property.** The difference in gain or loss on the sale of business assets when the Oregon basis is greater than it is for federal purposes (ORS 317.356).
- **Federal investment tax credit on certain assets.** If you take a federal tax credit on certain assets, and your federal basis is less than your Oregon basis, you must refigure the gain or loss on disposal of those assets and subtract the difference (ORS 317.356).
- **IRC Section 78 dividends** (gross-up dividends) must be subtracted in full from federal taxable income (ORS 317.273)
- **Dividends from foreign sales corporations and domestic international sales corporations,** the net income of which was included on line 4 (ORS 317.283 and 317.286).
- **Dividends from corporations included in this consolidated Oregon return** [ORS 317.267(1)].
- **Dividends from debt financed stock** to the extent deductible for federal tax purposes (see IRC 246A) [ORS 317.267(2)].
- **Land donation or bargain sale of land** to educational institutions. Enter the fair market value of land donated or the amount of the reduction in sales price of land sold to a school district. The subtraction is limited to 50 percent of Oregon taxable income (ORS 317.485).
- **Oregon depletion in excess of federal allowance** (ORS 317.374).
- **Oregon bad debt reserve addition of a financial institution to the extent that it exceeds the amount that is allowed on the federal return.** A subtraction is also made if the amortization of the federal reserve is greater than the amortization of the Oregon reserve (ORS 317.310).
- **Inventory costs.** See instructions under line 5.
- **Charitable contribution.** Subtract the amount by which a corporation must reduce its charitable contribution deduction under IRC 170(d)(2)(B) (ORS 317.307).

- **Depreciation differences.** If Oregon basis is higher than federal basis for an asset due to claiming a federal tax credit, subtract the excess of Oregon depreciation over federal depreciation [OAR 150-317.368(1)].
- **Federal credits.** Subtract the amount of expense not deducted on the federal return attributable to claiming any other federal credit taken (ORS 317.303).

**Line 14. Net loss and net capital loss deductions.**

- **Net loss deduction.** A net loss is the amount determined under Chapter 1, subtitle A of the Internal Revenue Code, with the modifications specifically prescribed under Oregon law. If you are taxable only by Oregon, the deduction on line 14 will be the sum of unused net losses for preceding taxable years. Net losses occurring in tax years starting on or after January 1, 1987, can be carried forward up to 15 years. **Oregon does not allow net losses to be carried back.**

For losses and built-in losses occurring before a change in ownership, Oregon is tied to the federal limitations (IRC 382, and 384; ORS 317.476 and 317.478.)

The total net loss deduction on a consolidated Oregon return is the sum of the net losses available to each of the corporations subject to the limitations in OAR 150-317.476(4).

Real estate investment trusts if qualified under IRC 856 are not allowed a deduction for a net loss [ORS 317.476(5)].

If you are taxable both in Oregon and another state, do not complete line 14. Any net losses assigned to Oregon during the preceding taxable years (and not previously deducted) must be entered on Schedule AP-2, line 10.

- **Net capital loss deduction.** For corporations not required to apportion income, use this line to subtract net capital losses carried forward from another year. The deductible loss is limited to net capital gain included in Oregon income. **Attach a schedule showing your computations including the tax year the net capital loss originated.**

For corporations required to apportion income, net capital losses carried forward from another year are deducted on Schedule AP-2, line 10. The deductible loss is limited to net capital gain assigned to Oregon. Attach a schedule showing the computation of the net capital loss deduction (OAR 150-317.013).

**Line 15. Oregon taxable income.** If you are apportioning income to Oregon and other states, enter the amount from Schedule AP-2, line 11.

**Line 17. Excise tax.** The tax is 6.6 percent of Oregon taxable income. The minimum tax is \$10. A consolidated return requires just **one** \$10 minimum tax payment.

*Continued on page 17. . .*



## Front of Form 20, 150-102-020

The tax forms are a separate download. You will find them at:

<http://www.dor.state.or.us/formscorp.html>

## **Back of Form 20, 150-102-020**

The tax forms are a separate download. You will find them at:

<http://www.dor.state.or.us/formscorp.html>

**Page 1 of 4, Form 20-I, 150-102-023**

The tax forms are a separate download. You will find them at:

<http://www.dor.state.or.us/formscorp.html>

**Page 2 of 4, Form 20-I, 150-102-023**

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<http://www.dor.state.or.us/formscorp.html>

**Page 3 of 4, Form 20-I, 150-102-023**

The tax forms are a separate download. You will find them at:

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**Page 4 of 4, Form 20-I, 150-102-023**

The tax forms are a separate download. You will find them at:

<http://www.dor.state.or.us/formscorp.html>

## **Front of Form 37, 150-102-037**

The tax forms are a separate download. You will find them at:

<http://www.dor.state.or.us/formscorp.html>

## **Back of Form 37, 150-102-037**

The tax forms are a separate download. You will find them at:

<http://www.dor.state.or.us/formscorp.html>



. . . Form 20 instructions continued from page 8

**Line 18. Tax adjustment for interest on certain installment sales.** If you owe interest on deferred tax liabilities with respect to installment obligations under ORS 314.302, enter the amount on line 18. Attach a schedule showing how you figured the interest.

## Credits

Beginning January 1, 2001, taxpayers must take the full amount of a credit allowed per year. See Information Circular *Tax Credits for Corporations*. To order, see page 23.

### Line 29. Other credits.

- Alternative fuel vehicle fueling stations credit (ORS 317.115).
- Bone marrow donation program credit (ORS 315.604).
- Child development credit (ORS 315.234).
- Claim-of-right credit (ORS 315.068).
- Computer, scientific equipment, or research credit (ORS 317.151).
- Crop gleaning credit (form 150-101-240) (ORS 315.156).
- Enterprise zone investment credit (ORS 285B.689).
- First break program credit (ORS 315.259).
- Fish screening devices credit (ORS 315.138).
- Individual development accounts credit (ORS 315.271).
- Long-term care insurance premiums credit (ORS 315.610).
- Reclaimed plastics product credit (ORS 315.324).
- Reforestation credit (ORS 315.104 and 315.106).

**Line 32. Tax adjustment for LIFO benefit recapture.** This amount is a subtraction. Oregon has adopted the provisions of IRC 1363(d) for S corporations. **LIFO benefits are included in taxable income for the last year of the C corporation under these provisions.** On a separate schedule, compute the difference between tax (after credits and any surplus refund) on income per the return and income without the recapture of LIFO benefits. Multiply this difference by 75 percent and enter the result on line 32 as a subtraction. Attach the computation schedule to the Oregon return.

**On the tax adjustment line of each of the first three returns of the new S corporation,** add one-third of the tax that was deferred from the last year of the C corporation (ORS 314.750).

**Line 34. Estimated tax payments and claim of right credit.** Fill in the total estimated tax payments for tax year 2001 from Schedule ES. Include payments made with an extension. Also include any claim of right credit allowed. A claim of right exists when you are taxed on income and later find you have no right to that income and must repay it. Oregon allows a claim of right credit if your federal tax liability is computed under IRC 1341(a). Call or write for more information. See "Taxpayer assistance" on page 24. Also see OAR 150-315.068 regarding the computation of the credit.

**Line 37. Penalty.** Include a penalty payment if you:

- Mail your payment of tax due after the original due date (even if you have an extension) **or**
- File your excise tax return showing tax due after the due date, including any extension.

Penalty is 5 percent of the unpaid balance of your tax.

If you get an extension, the penalty will not be charged if you:

- Pay at least 90 percent of the tax due on or before the original due date of the return, **and**
- Pay the balance of tax when you file within the extension period, **and**
- Pay any interest due either when the return is filed or within 30 days of billing by the department.

If you **file more than three months** after the original or extended due date, add an additional penalty of 20 percent of the unpaid tax. If you do not file returns for three consecutive years by the due date of the third year's return, including extensions, you must pay a 100 percent penalty on the tax liability for each tax year. Include any penalty due on Form 20, line 37; or Form 20-I, line 25.

**Line 38. Interest.** If tax is not paid by the due date, interest will be charged on any unpaid tax.

The interest rate is 10 percent annually, or 0.8333 percent per month (0.0274 percent per day), for interest periods beginning before February 1, 2002. The rate in effect for interest periods beginning on or after February 1, 2002 is 8 percent annually, or 0.6667 percent per month (0.0219 percent per day). The interest rate may change once a calendar year.

Interest is figured daily for periods of less than a month. A month, for example, is May 16 to June 15. Here's how to figure daily interest:

$$\text{Tax} \times \text{Daily interest rate} \times \text{Number of days}$$

Interest accrues during an extension of time to file if the tax is not paid in full by the due date.

Include interest for payment of tax after the due date on Form 20, line 38.

**Additional interest on deficiencies and delinquencies.** Interest will increase by one-third of 1 percent per month (4 percent yearly) on deficiencies or delinquencies if the following occurs:

- You file a return showing tax due, or the Department of Revenue has assessed an existing deficiency, **and**
- The assessment is not paid within 60 days after the notice of assessment is issued, **and**
- You have not filed a timely appeal.

**Line 39. Interest on underpayment of estimated tax.** You have an underpayment if you paid less than 100 percent of the tax due on each estimated tax payment due date. Interest on underpayment will not be imposed, however, if net tax on Form 20, line 33 or Form

20-I, line 21, is less than \$500 on your 2001 return. If you have an underpayment, you must file Form 37, *Underpayment of Oregon Corporation Estimated Tax*.

Use Form 37 to:

- Calculate the amount of underpayment of estimated tax;
- Compute the amount of interest you owe on the underpayment; **or**
- Show you meet an exception to the payment of interest.

Form 37 is provided with these instructions.

On Form 20, line 38 or Form 20-I, line 26, include interest for payment of tax after the original return due date. On

Form 20, line 39 or Form 20-I, line 27, include interest due from underpayment of estimated tax. **Attach Form 37 to your return and check the “Form 37 is attached” box.**

**Line 41. Total due.** Attach a check or money order to your return. Make your check or money order payable to **“Oregon Department of Revenue.”** Write your business identification number, federal identification number, type of tax, and “2001” on your check. Please use blue or black ink. Do not send cash or postdated checks.

**Special instructions.** Do you owe penalty or interest and have an overpayment on line 36? If your overpayment is less than total penalty and interest, fill in the result of line 40 minus line 36, on line 41.

# Form 20-I instructions

## Heading

Type or legibly print your corporation's name, address, federal employer identification number, and your Oregon business identification number (BIN).

Generally, a consolidated Oregon return is filed in the name of the common parent corporation. If the parent corporation does not have Oregon source income, file the return in the name of the member of the group having the greatest presence in Oregon. "**Having the greatest presence**" means the member that has the largest Oregon property value as determined under ORS 314.655 (see Schedule AP-1, Property Factor).

**Business identification number.** Each corporation is identified by a business identification number (BIN) assigned by the department. You may have already been assigned a BIN if payroll taxes, workers' compensation, or unemployment payments are made to the State of Oregon. The BIN is located on the upper right corner of the payment (OTC) coupon. If you do not have a BIN, one will be assigned when your return is received.

## Questions

Answer questions A through L. Furnish additional information where necessary. For Questions E through G, see Form 20 instructions, on page 6.

## Line instructions

**The following instructions are for lines not fully explained on the form.**

**Line 10. State of Oregon interest income included on line 2.** Interest income from obligations of the State of

Oregon is not taxable if the obligation was issued after May 24, 1961.

**Line 11. Dividend deduction.** See instructions for Form 20, line 9, on page 8.

**Line 12. Income of non-unitary corporations.** See instructions for Form 20, line 10, on page 8.

**Line 13. Other subtractions.** See instructions for Form 20, line 11, on page 8.

**Line 16. Oregon taxable income.** Enter the amount from line 11, Schedule AP-2. **REMICs:** Enter the amount of net income from prohibited transactions from federal Form 1066, Schedule J.

**Line 20. Tax adjustment for LIFO benefit recapture.** See instructions for Form 20, line 32, on page 17.

**Line 22. Estimated tax payments and claim of right credit.** See instructions for Form 20, line 34, on page 17.

**Lines 25, 26, and 27. Penalty, interest, and interest on underpayment of estimated tax.** See instructions for Form 20, lines 37, 38, and 39 on page 17.

**Line 29. Total due.** Attach a check or money order to your return. Make your check or money order payable to "**Oregon Department of Revenue.**" Write your business identification number, federal identification number, type of tax, and "2001" on your check. Please use blue or black ink. Do not send cash or postdated checks.

**Special instructions.** Do you owe penalty or interest and have an overpayment on line 24? If your overpayment is less than total penalty and interest, fill in the result of line 28 minus line 24, on line 29.

## Schedule ES instructions

**Estimated tax paid for the 2001 tax year.** Fill in the total estimated tax payments made before filing your Oregon return on lines 1 through 4. Enter any refund applied from your 2000 tax return or an Oregon amended return on line 5. Enter payments made with your extension on line 6. On line 7 enter the amount of tax credit computed for claim of right. On line 8 enter the total of lines 1 through 7, then carry total to Form 20, line 34 or Form 20-I, line 22.

**Consolidated return filers.** If estimated payments were made under a different name, attach a schedule showing the name, federal identification number, Oregon business identification number (BIN), date of payment, and the amount paid, for correct application of estimated payments.

**Electronic funds transfer (EFT).** For payment periods beginning on or after January 1, 2002, you must make your Oregon estimated tax payments by EFT if you are required to make your federal estimated tax payments by EFT.

For payment periods that began on or after July 1, 2001 and before January 1, 2002, you must make your Oregon estimated tax payment by EFT if you expect your total annual estimated tax liability to exceed \$50,000.

**Voluntary participation.** If you do not meet the dollar amounts for mandatory participation in the EFT program, you may participate on a voluntary basis.

To register, call 503-947-2017. An EFT program guide will be mailed to you upon request or you may access the guide on our Web site at [www.dor.state.or.us](http://www.dor.state.or.us).

If EFT is an undue burden for you, call 503-947-2017 for assistance.

# Schedule AP instructions

**Apportionment and allocation.** **Apportionment** is dividing business income among the states by use of a formula. **Allocation** is the assignment of specific nonbusiness income to a state. A corporation having unitary business activities both inside and outside Oregon must use the apportionment and allocation methods provided under the Uniform Division of Income for Tax Purposes Act (ORS 314.605 through 314.690) and the rules under ORS 314.280.

The following businesses use modified or different apportionment factors as provided in the following Oregon Administrative Rules (OARs) and laws:

Airlines .....	OAR 150-314.280-(I)
Financial corporations.....	OAR 150-314.280-(N)
Health care service contractors ...	OAR 150-314.280-(E)
Insurance companies .....	ORS 317.660
Interstate broadcasters .....	ORS 314.682–314.686 OAR 150-314.684(4) OAR 150-314.686
Interstate river transportation companies .....	OAR 150-314.280-(L)
Long-term construction contractors .....	OAR 150-314.615-(F)
Movie and television production companies .....	OAR 150-314.615-(H)
Railroads .....	OAR 150-314.280-(H)
Sea transportation companies .....	OAR 150-314.280-(K)
Title insurance companies incorporated in Oregon .....	OAR 150-314.280-(E)
Trucking companies .....	OAR 150-314.280-(J)

Oregon income is the total of the corporation's apportioned and allocated income assigned to Oregon.

Schedule AP must be completed by each corporation carrying on a unitary business both inside and outside Oregon. If another method of assigning income is proposed, Schedule AP still must be completed. A full explanation of the other method must be made.

## Schedule AP-1—Apportionment formula

The denominators of the property, payroll, and sales factors include only amounts from corporations that are included in the consolidated federal return **and** are part of the unitary group. The numerators of the factors must include the Oregon property, payroll, and sales from each of the corporations taxable by Oregon.

A negative amount is not accepted. Enter zero if the factor is less than zero.

**Property factor.** (1) Value owned property at original cost. Show the average value during the taxable year of

real and tangible personal property used in the business. This is the average of property values at the beginning and end of the tax period. An average of the monthly values may be required if a more reasonable value results.

(2) Value-rented property at eight times the annual rental value. Reduce the annual rental value by non-business subrentals.

Enter all owned or rented business property in Column B of Schedule AP-1. Enter business property within Oregon in Column A. See ORS 314.655 and administrative rules.

**Payroll factor.** Assign payroll to Oregon if:

- The services are performed entirely inside Oregon; **or**
- The services are both inside and outside Oregon but those services outside are only incidental; **or**
- Some of the services are performed in Oregon and (a) the base of operation or control is located in Oregon, **or** (b) the base of operation or control is not in any state in which the services are performed, and the employee's residence is in Oregon.

See ORS 314.660 and administrative rules.

**Sales factor.** Assign sales to Oregon if:

- The property is shipped or delivered to a purchaser in Oregon other than the United States Government; **or**
- The property is shipped from a warehouse or other place of storage in Oregon; and (a) the purchaser is the United States Government or (b) the corporation is not taxable in the state of the purchaser. See ORS 314.665(3) for exception.

See ORS 314.620 and Public Law 86-272 to determine if a corporation is taxable in another state.

Charges for services are Oregon sales to the extent the services are performed in Oregon. See ORS 314.665 and administrative rules.

Gross receipts from the sale, exchange, or redemption of intangible assets cannot be included in the sales factor if not derived from your primary business activity.

The net gain from sales, exchanges, or redemption of intangible assets that are not derived from your primary business activity are included in the sales factor if the gains are business income.

**Line 6. Average percent.** Divide the sum of the property percentage, the payroll percentage, and two times the sales percentage by 4 if you had all of these factors. Reduce the denominator of 4 by the number of factors with a zero denominator. Example: If you had no payroll anywhere, your payroll percentage would have a zero denominator and the sum of the factors would be divided by 3 (if no sales anywhere, divide by 2).

## Schedule AP-2—Taxable income computation

**Business and nonbusiness income.** “Business income” is income arising from transactions and activities in the regular course of the taxpayer’s business. It includes income from tangible and intangible property related to the regular business operation.

Examples of business income are:

- Sales of products or services;
- Rents, if property rental is a related business activity;
- Royalties, if the patent, processes, etc., were developed by or used in the business operation;
- Gain or loss on the disposal of business property; **and**
- Interest income on trade receivables or installment contracts arising out of the business or from the investment of working capital.

“**Nonbusiness income**” means all income other than business income. Rents, royalties, gains or losses, and interest also can be nonbusiness income if they arise

from investments not related to the taxpayer’s business. Nonbusiness income is allocated to a particular state based upon the source of the income. Gain or loss from the sale of a partnership interest may be allocable to Oregon [ORS 314.635(4)]. **A schedule of nonbusiness income must be attached to the return.** The amounts allocable to Oregon must be added to Oregon’s apportioned income. See ORS 314.610 and administrative rules.

**Line 3. Subtract: Gains from prior year installment sales included in line 1.** OAR 150-314.615-(G) requires that installment gains be apportioned to Oregon using the average percent from the year of the sale rather than the year payment is received.

**Line 8. Add: Gains from prior year installment sales apportioned to Oregon.** Multiply the installment gains subtracted on line 3 by the average percent from the year of the sale.

**Line 10. Net loss deduction.** See instructions for Form 20, line 14, on page 8.

## Schedule AF instructions

If you file a consolidated Oregon return and have more than one affiliate doing business in Oregon or with Oregon source income, you **must** complete Schedule AF and submit it with your Oregon return.

List on Schedule AF each corporation’s name and address, business identification number, federal employer identification number, and date the affiliate became part of, or left, the unitary group if this occurred during the tax year being reported.

List those affiliates doing business in Oregon, or with Oregon source income, that are included in the Oregon consolidated return.

If you need more room, please make copies of the form as needed.

# Printed information order form



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Check individual boxes to order. Clip on the dotted line, then mail in the entire list with your return address. These forms and circulars are also available on the Internet at [www.dor.state.or.us](http://www.dor.state.or.us).

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## Taxpayer assistance

### Telephone

Salem ..... 503-378-4988  
Toll-free within Oregon ..... 1-800-356-4222

If you have a touch-tone telephone, call our 24-hour voice response system at one of the numbers above to hear recorded tax information and order tax forms.

Call one of the numbers above for help from a representative during the following hours:



Monday, Tuesday, Thursday, Friday ..... 7:30 a.m.–5:10 p.m.  
Wednesday ..... 10:00 a.m.–5:10 p.m.  
*Closed on holidays.*

April 1–April 15, Monday–Friday ..... 7:00 a.m.–7:00 p.m.  
*Wait times may be 20 minutes or more.*

**TTY (hearing or speech impaired only). These numbers are answered by machine only and are not for voice use.** The toll-free number within Oregon is 1-800-886-7204. In Salem, the number is 503-945-8617.

**¿Habla español? Línea de mensaje.** Las personas que necesitan asistencia en español pueden dejar un mensaje. El número disponible todo el año en Salem es 503-945-8618.

A message line is available all year for those who need assistance in Spanish. The number in Salem is 503-945-8618.

### Internet

[www.dor.state.or.us](http://www.dor.state.or.us)



The Department of Revenue Web site is a quick and easy way to download forms and information circulars, get up-to-the-minute tax information, and learn about electronic filing.

### Correspondence



Use the Salem address at the top of this page. Include your FID or BIN and a daytime telephone number for faster service.

### Americans with Disabilities Act (ADA)

In compliance with ADA, this information is available in alternative formats upon request. The toll-free number within Oregon is 1-800-356-4222. In Salem, call 503-378-4988.

### To get forms

Tax booklets and other printed information are available at many post offices, banks, and libraries. **Or write to:** Forms, Oregon Department of Revenue, PO Box 14999, Salem OR 97309-0990.

