## Clear form



## Complete A through D only if this is your first return or the answer changed during 2002.

- A. Incorporated in $\qquad$ (state), on $\qquad$ (date)
- B. State of commercial domicile
- C. Date business activity began in Oregon $\qquad$
- D. Business Activity Code from federal return $\qquad$
- E. If (1), (2), or (3) is yes, see instructions.
(1) Was a consolidated federal return filed? $\square$ Yes $\square$ No
(2) Is this a consolidated Oregon return? $\square$ Yes $\square$ №
(3) Are corporations included in the consolidated federal return, but not in the Oregon return?
F. If you have more than 12 affiliates doing business in Oregon, check the box and see instructions.
- G. Are you a high-income taxpayer? $\square \mathrm{Yes}$ $\square$ No Please see instructions
- H. List the tax years for which federal waivers of the statute of limitations are in effect and dates on which waivers expire:
- 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 IRS report or the amended return under separate cover, if not furnished previously.
- J. If this is your first return, indicate whether: $\square$ New business or $\square$ Successor to previously existing business. Enter name, federal employer identification number, and BIN of previous business:
- K. If this is your final return, indicate whether: $\square$ Withdrawn, $\square$ Dissolved, $\square$ Merged or reorganized. Enter name, federal employer identification number, and BIN 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 RETURN

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17. Excise tax ( 6.6 percent of line 16) (minimum tax is $\$ 10$ ).
18. Tax adjustment for interest on certain installment sales (see instructions)
$17 \lcm{\square} 18$
19. Total tax (line 17 plus line 18) 18 CREDITS [see circular Tax Credits for Corporations (150-102-694) for information on credits]
20. Pollution control facility credit

21. Pollution prevention credit
.21
22. Lender's credit: Energy conservation—Loans after 12-31-81 (Form 150-102-125) ..
23. Lender's credit: Affordable housing—Loans after 12-31-89 (Form 150-102-125)
24. Lender's credit: Farmworker housing—Loans after 12-31-89 (Form 150-102-125)
25. Business energy credit
.22
26. Farmworker housing project investment credit
27. Dependent care credit (Form 150-102-032)
28. Qualified research activities credit (Form 150-102-128)
29. Other credits. Identify:
30. Total credits (add lines 20 through 29) .29
31. Excise tax after credits (line 19 minus line 30) (not less than \$10) 31
32. Tax adjustment for LIFO benefit recapture (see instructions)
$32^{\circ}$ <
33. Net excise tax* (line 31 minus line 32) (but not less than \$10)
34. 2002 estimated tax payments from Schedule ES. Include payments made with extension (see instructions)
35. Tax Due. Is line 33 more than line 34? If so, line 33 minus line 34 $\qquad$
$\qquad$ .. Tax Due
36. Overpayment. Is line 33 less than line 34? If so, line 34 minus line 33

37. Penalty due with this return (see instructions)
38. Interest due with this return (see instructions) 38
39. Interest on underpayment of estimated tax (see instructions). Attach Form 37 .39
40. Total penalty and interest (add lines 37 through 39)
41. Total due (line 35 plus line 40) (see instructions) Total Due
42. Refund available (line 36 minus line 40) Refund
43. Amount of refund to be credited to 2003 estimated tax 2003 Credit
44. Net Refund (line 42 minus line 43) Net Refund
*If the amount on line 33 is $\$ 500$ or more, see the instructions for interest on underpayment of estimated tax.

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) ........................................................ |  |  |  |  |  |  |
| 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.


Signature of preparer other than taxpayer

## 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

## 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 $\qquad$
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 $\qquad$
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) $\qquad$
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 $12.3456 \%$ ])
(Do not enter an amount of less than zero)


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(not less than zero)

SCHEDULE AP-2 - COMPUTATION OF TAXABLE INCOME (see instructions)

1. Net income from business both in Oregon and other states (from Form 20, line 13, or Form 20-I, line 15) ..
2. Minus: Net nonbusiness income included in line 1. Attach schedule
3. Minus: Gains from prior year installment sales included in line 1. Attach schedule
4. Total net income subject to apportionment (line 1 minus line 2 and line 3) $\qquad$
5. Oregon apportionment percentage (from Schedule AP-1, line 6) $\qquad$
6. Income apportioned to Oregon (line 5 times line 4)

7. Minus: (a) Oregon apportioned net loss from prior years \$ $\qquad$ , and $\qquad$
(b) net capital loss from other years (see instructions for Form 20, line 14) \$ $\qquad$ from tax year
8. Oregon taxable income (line 9 minus line 10) (carry to Form 20, line 15, or Form 20-I, line 16)

## SCHEDULE AF — SCHEDULE OF AFFILIATES (see instructions)

A Schedule of Affiliates must be filed every year with each consolidated tax return. List those affiliates doing business in Oregon, or with Oregon source income, that are part of the unitary group included in this tax return.

Do not include in this list the affiliate shown on the heading of this tax return. You may copy this form if you have more than 12 affiliates to include on this list.
$\left.\begin{array}{|l|l|l|l|}\hline \begin{array}{c}\text { Business ID Number } \\ \text { Federal ID Number }\end{array} & & \begin{array}{c}\text { If new affiliate during } \\ \text { this year, enter date } \\ \text { affiliate became part of } \\ \text { unitary group }\end{array} & \begin{array}{l}\text { If affiliate ceased to be part } \\ \text { of the unitary group during } \\ \text { the year, please indicate } \\ \text { date affiliate left group }\end{array} \\ \hline \text { BIN } & & & 0\end{array}\right\}$

Attach additional schedules if needed.

