		For office use only				
	Form OREGON	Date received				
		000				
		Payment				
•	EXCISE TAX					
		1 2 3				
	(200) RETURN					
	or Fiscal Year Mo / Day / Year M	lo / Day / Year If you filed a return in 2001, Name change				
	● Beginning: / Day / Idaa 02 ● Ending:	indicate if you had a:				
Name		Federal identification number				
		Oregon business identification number				
Mailing						
Mailing	address	• An extension is attached				
		Form 37 is attached				
City	State ZIP Code Internet address	• This is an amended return				
Contact	person Telephone number	• Form 24 is attached				
	()	Worksheet FCG-20 is attached				
Con	nplete A through D only if this is your first return or the answer • H. List th	e tax years for which federal waivers of the statute of				
		ions are in effect and dates on which waivers expire:				
• •	Incorporated in (state), on (date)					
• A.						
• B.		e tax years for which your federal taxable income was				
• •		ed by an IRS audit or by an amended federal return filed				
• 0.		during this tax year: Send a copy of the IRS report or the amended return under				
• D.	BUSINESS ACTIVITY CODE from tederal return	ate cover, if not furnished previously.				
	· · · · · · · · · · · · · · · · · · ·					
• E.		is your first return, indicate whether: 🔛 New business				
● ⊑.		Successor to previously existing business. Enter name,				
		al employer identification number, and BIN of previous				
	(2) Is this a consolidated Oregon return?	ess:				
	(3) Are corporations included in the					
	consolidated federal return, but not • K. If this	is your final return, indicate whether: 🗌 Withdrawn,				
		issolved, 🗌 Merged or reorganized. Enter name, federal				
	emplo	yer identification number, and BIN of merged or reorganized				
F.		ration:				
	in Oregon, check the box and see instructions.					
• G.	Are you a high-income taxpayer? Yes No • L. If you	didn't complete Schedule AP, enter gross receipts from				
0.		al Form 1120 or 1120A, line 1a:				
	PLEASE ATTACH A COMPLETE COPY OF YOU					
□ 1.	Taxable income from U.S. corporation income tax return	1 •				
	ADDITIONS (see instructions)					
2.	State, municipal, and other interest income excluded in arriving at line 1 .					
	Oregon excise tax, other state or foreign taxes on or measured by net income or p					
4.	Income of related FSC or DISC					
5.	Other additions. Attach schedule and explanation					
6 .	Total additions (add lines 2 through 5)					
	Income after additions (line 1 plus line 6)					
en	SUBTRACTIONS (see instructions)					
€ 8.	Work opportunity credit wages not deducted on federal Form 1120 or 112	0-A8 •				
<mark>g</mark> 9.	Dividend deduction. Attach schedule and explanation					
	Income of nonunitary corporations. Attach schedule and explanation					
	Other subtractions. Attach schedule and explanation					
₹ 12.	Total subtractions (add lines 8 through 11)					
	Income before net loss deduction (line 7 minus line 12)					
	ncome is derived from sources both in Oregon and other states, carry					
to Schedule AP-2, line 1, and skip line 14 below.						
14.	Net loss deduction and net capital loss deduction. Attach schedule (see	instructions) 14 •				
	Oregon taxable income (line 13 minus line 14 or amount from Schedule A					
	(carry forward to page 2, line 16)					

Page 2—Form 20 2002		
16. Oregon taxable income (carried forward from page 1, line 15)		. 16
17. Excise tax (6.6 percent of line 16) (minimum tax is \$10)		
18. Tax adjustment for interest on certain installment sales (see instructions)		
19. Total tax (line 17 plus line 18)		. 19
CREDITS [see circular Tax Credits for Corporations (150-102-694) for information on credits]		
20. Pollution control facility credit	20 🖣	
21. Pollution prevention credit	21 •	
22. Lender's credit: Energy conservation-Loans after 12-31-81 (Form 150-102-125) 2	22 •	
23. Lender's credit: Affordable housing-Loans after 12-31-89 (Form 150-102-125)2	23 •	
24. Lender's credit: Farmworker housing-Loans after 12-31-89 (Form 150-102-125)2	24 •	
25. Business energy credit	25 •	
26. Farmworker housing project investment credit	26 •	
27. Dependent care credit (Form 150-102-032)	27 •	
28. Qualified research activities credit (Form 150-102-128)		
29. Other credits. Identify:2	29 •	
30. Total credits (add lines 20 through 29)		. 30
31. Excise tax after credits (line 19 minus line 30) (not less than \$10)		
32. Tax adjustment for LIFO benefit recapture (see instructions)		
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		
35. Tax Due. Is line 33 more than line 34? If so, line 33 minus line 34		
36. Overpayment. Is line 33 less than line 34? If so, line 34 minus line 33		36 •
37. Penalty due with this return (see instructions)		
38. Interest due with this return (see instructions)		
39. Interest on underpayment of estimated tax (see instructions). Attach Form 37		
40. Total penalty and interest (add lines 37 through 39)		
41. Total due (line 35 plus line 40) (see instructions)		
42. Refund available (line 36 minus line 40)		42
43. Amount of refund to be credited to 2003 estimated tax		43
44. Net Refund (line 42 minus line 43)	Net Refund	44

*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)

Date of Payment							
Voucher		Month	0	Day	Year		Amount Paid
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							

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		Title		Address	

Mail tax-to-pay returns to: Oregon Department of Revenue, PO Box 14790, Salem OR 97309-0470

Ξ

SCHEDULE AP — APPORTIONMENT OF INCOME (see instructions)

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

SCHEDULE AP-1 — APPORTIONMENT FORMULA	(Do not e	nter an amount of less tl	han zero)
1. Property Factor		(D)	
Value of real and tangible personal property used	(A) Total	(B) Total Within	(C) Percent Within
in the unitary business (owned, at average value;	Within	and Without	Oregon
rented, at capitalized value):	Oregon	Oregon	(A ÷ B) × 100
a. Owned property (at original cost; see instructions)			
Inventories			
Buildings and other depreciable assets			
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	•		%
2. Payroll Factor			(not less than zero)
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			(not less than zero)
a. Sales delivered or shipped to Oregon purchasers:		1	
(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	1		%
4. Sales factor (same as line 3d)			%
5. Total percent (add items 1c, 2c, 3d, and 4, within colu	ımn C)		%
6. Average percent (divide line 5 by the number of facto			
(compute percent to 4 decimal places [e.g., 12.34558	8 should be 12.3456%])		%
SCHEDULE AP-2 — COMPUTATION OF TAXABLE INC	COME (see instructions)		
1. Net income from business both in Oregon and other s	states (from Form 20, line 13,	or Form 20-I, line 15) 1	
2. Minus: Net nonbusiness income included in line 1. At	tach schedule		•
3. Minus: Gains from prior year installment sales include	ed in line 1. Attach schedu	le 3	•
4. Total net income subject to apportionment (line 1 min	us line 2 and line 3)	4	
5. Oregon apportionment percentage (from Schedule Al	P-1, line 6)	5	× %
6. Income apportioned to Oregon (line 5 times line 4)		6	
7. Add: Net nonbusiness income allocated entirely to Or	regon. Attach schedule	7	•
8. Add: Gain from prior year installment sales apportion	ed to Oregon. Attach sche	dule 8	•
9. Total of lines 6, 7, and 8			
10. Minus: (a) Oregon apportioned net loss from prior yea	ars \$, and 10	
(b) net capital loss from other years (see instructions	for Form 20, line 14) \$		
from tax year			[]
11. Oregon taxable income (line 9 minus line 10) (carry	to Form 20, line 15, or Form	m 20-I, line 16)11	

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.

Business ID Number Federal ID Number	Name and Address	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			
BIN		•	
FID			
BIN		•	
FID			
BIN		•	
FID			
BIN		•	
FID			
BIN		•	
FID			