

## Worksheets for computing Oregon apportionment percentage

These worksheets are for businesses having business activities both inside and outside of Oregon. If the entity's business activities are all within Oregon, do not use this form.

### **Oregon standard apportionment method**

Business income is apportioned to Oregon by multiplying the income by a multiplier equal to Oregon sales and other receipts as determined by Schedule AP-1, divided by total sales and other receipts from the federal return. See ORS 314.650.

	(A)	(B)	(C) = (A ÷ B) X 100
1. Total sales and other receipts (Schedule AP-1, line 21)..... 1			
2. <b>Oregon apportionment percentage</b> (enter on Schedule AP-1, line 22) ..... 2			%

### **Alternative apportionment method** (double-weighted sales factor formula) for utility or telecommunication taxpayers and qualified forest products taxpayers

Taxpayers primarily engaged in utilities or telecommunications may elect to apportion business income using the double-weighted sales factor provided in ORS 314.650 (1999 edition).

Qualifying forest products industry taxpayers must apportion business income using the double-weighted sales factor formula provided in ORS 314.650(2) (2005 edition) for tax years beginning on or after July 1, 2005.

Check the box on front of your return if you're using the alternative apportionment method (Form 20, question M; Form 20-I, question L; Form 20-S, question J). All others use the appropriate Oregon standard apportionment schedule above.

	(A)	(B)	(C) = (A ÷ B) X 100
1. Total owned and rented property (Schedule AP-1, line 9) ..... 1			%
2. Total wages and salaries (Schedule AP-1, line 12) ..... 2			%
3. Total sales and other receipts (Schedule AP-1, line 21)..... 3			%
4. Total sales and other receipts (same as line 3 above)..... 4			%
5. Total percent (add lines 1-4, column C above) ..... 5			%
6. Number of factors with a positive number in column B..... 6			
7. <b>Alternative apportionment percentage</b> (divide line 5 by line 6; enter on Schedule AP-1, line 22)..... 7			%

For instructions to Schedule AP and worksheets go to:  
[www.oregon.gov/DOR/BUS/102-171-07i.shtml](http://www.oregon.gov/DOR/BUS/102-171-07i.shtml)