

Worksheet OR-21

Complete this worksheet to prepare to file Form OR-21. To complete your filing, go to Revenue Online at www.oregon.gov/dor. This worksheet is for informational purposes only. **Do not file this worksheet.**

Part C: Distributive proceeds

Income from all sources

6. Ordinary business income or (loss)	6. (1,825,577)
7. Net rental real estate income or (loss)	7. 1,870
8. Other net rental income or (loss)	8. 123,470
9. Guaranteed payments to partners	9.
10. Interest	10. 184,869
11. Ordinary dividends	11. 250,199
12. Royalties	12. 383,910
13. Net capital gain or (loss)	13. 2,790,211
14. Net IRC section 1231 gain or (loss)	14.
15. Other income or (loss)	15. 3,324,172
16. Total income from all sources. Add lines 6 through 15.	16. 5,233,124

Apportionable income from all sources

17. Non-apportionable income (see instructions)	17.
18. Total apportionable income. Line 16 minus line 17.	18. 5,233,124

Oregon apportionable income

19. Enter the apportionment percentage from Schedule OR-21-AP, line 12. You must attach Schedule OR-21-AP to apportion income. If you don't apportion income, enter 100.0000.	19. 10.6730%
20. Oregon apportionable income. Line 18 multiplied by line 19.	20. 558,531
21. Oregon allocated income (see instructions).	21.
22. Total Oregon distributive proceeds. Line 20 plus line 21.	22. 558,531

Part D: Tax, payments, penalty, and interest

23. PTE elective tax. (see instructions)	23. 53,045
24. Total PTE-E tax payments. Include all payments made prior to filing this return	24. 50,000
25. Net tax. If line 23 is more than line 24, you have tax to pay. Line 23 minus line 24.	25. 3,045
26. Overpayment of tax. If line 23 is less than line 24, you overpaid. Line 24 minus line 23.	26.

Penalty and interest

27. Penalty and interest for paying late (see instructions).	27.
28. Interest on underpayment of estimated tax (see instructions).	28.
29. Total penalty and interest due. Line 27 plus line 28.	29.

Part E: Tax to pay or refund

30. Net tax including penalty and interest. Line 25 plus line 29. This is the amount you owe.	30. 3,045
31. Overpayment less penalty and interest. Line 26 minus line 29. This is your refund.	31.