

# 2018 Form OR-20-S

Page 1 of 3, 150-102-025 (Rev. 10-18) Oregon Department of Revenue



Office use only	

## Oregon S Corporation Tax Return

Submit original form—do not submit photocopy

Excise tax     Income tax

Fiscal year beginning   
 Fiscal year ending

**See instructions for checkboxes.**

- New name     New address     OR-FCG-20
- Extension     Form OR-37     REIT/RIC
- Amended     Form OR-24     Federal Form 8886
- GILTI included on federal return
- Accounting period change
- Alternative apportionment request included

Space for 2-D barcode—do not write in box below

<input type="checkbox"/> Legal name	<input type="checkbox"/> FEIN —		
<input type="checkbox"/> DBA/ABN	<input type="checkbox"/> Attn. or c/o		
<input type="checkbox"/> Current address	<input type="checkbox"/> City	<input type="checkbox"/> State	<input type="checkbox"/> ZIP code
<input type="checkbox"/> Contact name	<input type="checkbox"/> Contact phone (   ) —		
<input type="checkbox"/> Email			

**Complete questions A through D only if this is your first return or the answer changed during this tax year.**

<input type="checkbox"/> A. Incorporated in (state)	<input type="checkbox"/> Incorporated on (date) // //	<input type="checkbox"/> B. State of commercial domicile	<input type="checkbox"/> C. Date business activity began in Oregon // //	<input type="checkbox"/> D. Business activity code
<input type="checkbox"/> E. List the tax years for which federal waivers of the statute of limitations are in effect and dates on which waivers expire				
<input type="checkbox"/> F. 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				
<input type="checkbox"/> G. If first return, indicate: <input type="checkbox"/> New business <input type="checkbox"/> Successor to previous business		<input type="checkbox"/> H. If final return, indicate: <input type="checkbox"/> Withdrawn <input type="checkbox"/> Dissolved <input type="checkbox"/> Merged or reorganized		
Name of previous business		Name of merged or reorganized corporation		
FEIN —		FEIN —		

**I.** Enter the amount from Federal Form 1120S, line 21.....

**J.** Utility or telecommunications companies (see instructions).

**K.** Fill in the amount of your total Oregon sales.....

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S corporations without built-in gains or excess net passive income, fill in your apportionment percentage on line 6 then enter -0- on lines 7, 8, and 10 and go to line 11.

- 1. Income taxed on federal Form 1120S from: (a) Built-in gains... (b) Excess net passive income... Total 1. 2. Total additions from Schedule OR-ASC-CORP, Section A... 3. Total subtractions from Schedule OR-ASC-CORP, Section B... 4. S corporation income before net loss deduction...

If income is entirely from Oregon sources, continue. If from both Oregon and other states, see Schedule OR-AP and continue.

- 5. Net loss from prior years as C corporation... 6. Enter the apportionment percentage from Schedule OR-AP... 7. Oregon taxable income (line 4 minus line 5, or from Schedule OR-AP, part 2, line 11)....

- 8. Calculated tax (see instructions)... 9. Schedule OR-FCG-20 adjustment... 10. Total calculated tax (line 8 minus line 9)... 11. Minimum tax (see instructions)... 12. Tax (greater of line 10 or line 11)... 13. Tax adjustment for installment sales interest... 14. Tax before credits (line 12 plus line 13)....

- 15. Total carryforward credits from Schedule OR-ASC-CORP, Section D... 16. Tax after carryforward credits (line 14 minus line 15)... 17. LIFO benefit recapture addition (see instructions)....

- 18. Net tax (line 16 plus line 17, see instructions)... 19. 2018 estimated tax payments from Schedule ES line 7... 20. Tax due. Is line 18 more than line 19? If so, line 18 minus line 19... 21. Overpayment. Is line 18 less than line 19? If so, line 19 minus line 18... 22. Penalty due with this return... 23. Interest due with this return... 24. Interest on underpayment of estimated tax... 25. Total penalty and interest (add lines 22 through 24)... 26. Total due (line 20 plus line 25)... 27. Refund available (line 21 minus line 25)... 28. Amount of refund to be credited to estimated tax... 29. Net refund (line 27 minus line 28)....

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**Schedule SM—Oregon Modifications Passed Through to Shareholders**

Federal taxable income passed through to the shareholders is adjusted to the extent that items of income, loss, or deduction of the shareholder are required to be adjusted under the provisions of Oregon Revised Statutes, Chapters 314 and 316. Indicate which federal Schedule K-1 line item each modification is for. Don't use Schedule OR-ASC-CORP codes for this section.

**Additions**

1. Interest on government bonds of other states ..... (K-1 line ____)	1.	<input type="text" value="00"/>
2. Gain or loss on the sale of depreciable property ..... (K-1 line ____)	2.	<input type="text" value="00"/>
3. Other addition (include schedule) .....	3.	<input type="text" value="00"/>
4. Total Oregon additions.....	4.	<input type="text" value="00"/>

**Subtractions**

5. Interest from U.S. government, such as Series EE and HH bonds ..... (K-1 line ____)	5.	<input type="text" value="00"/>
6. Gain or loss on the sale of depreciable property ..... (K-1 line ____)	6.	<input type="text" value="00"/>
7. Work opportunity credit wage reductions ..... (K-1 line ____)	7.	<input type="text" value="00"/>
8. Other subtraction (include schedule) .....	8.	<input type="text" value="00"/>
9. Total Oregon subtractions.....	9.	<input type="text" value="00"/>

**Schedule ES—Estimated Tax Payments or Other Prepayments**

1. <b>Quarter 1</b>	Name of payer			Amount paid ..... ● 1.	<input type="text" value="00"/>
	● Payer's FEIN	Date paid			
2. <b>Quarter 2</b>	Name of payer			Amount paid ..... ● 2.	<input type="text" value="00"/>
	● Payer's FEIN	Date paid			
3. <b>Quarter 3</b>	Name of payer			Amount paid ..... ● 3.	<input type="text" value="00"/>
	● Payer's FEIN	Date paid			
4. <b>Quarter 4</b>	Name of payer			Amount paid ..... ● 4.	<input type="text" value="00"/>
	● Payer's FEIN	Date paid			
5. Overpayment of another year's tax applied as a credit against this year's tax.....				● 5.	<input type="text" value="00"/>
6. Payments made with extension or other prepayments for this tax year and date paid ____/____/____				● 6.	<input type="text" value="00"/>
7. Reserved .....				● 7.	<input type="text" value="00"/>
8. Total prepayments (carry to line 19 on previous page).....				● 8.	<input type="text" value="00"/>

Under penalty of false swearing, I declare that the information in this return and any enclosures are true, correct, and complete.

<b>Sign here</b>	Signature of officer	Signature of preparer other than taxpayer		
	X	X		
	Date	Date	Phone	● License no. of preparer
	/ /	/ /	( ) -	
	Print name of officer	Print name of preparer		
Title of officer	Address of preparer			
	City	State	ZIP code	

<b>Mail refund returns and no tax due returns to:</b> Refund, PO Box 14777, Salem OR 97309-0960	<b>Mail tax-to-pay returns with payment to:</b> Oregon Department of Revenue, PO Box 14790, Salem OR 97309-0470
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**Include a complete copy of your federal Form 1120S and schedules, including all federal K-1s or K-1 summary (see instructions). Don't staple.**