

# 2025 Form OR-65

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(Rev. 05-29-25, ver. 01)

Oregon Department of Revenue



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Office use only
Date received

## Oregon Partnership Income Return

Submit original form—do not submit photocopy.

Enter dates if fiscal or short year	Beginning: Mo / Day / Year	Ending: Mo / Day / Year	<input type="checkbox"/> Amended return		
			<input type="checkbox"/> Short-year return		
Type or print clearly and answer all the questions below.					
Partnership name		Federal employer identification number (FEIN) —			
Doing business as (DBA) or assumed business name (ABN) <b>only</b> if different from legal name					
Partnership mailing address		Partnership phone (      ) —			
City		State	ZIP code	Date activities started in Oregon / /	
First name of partner who has the partnership books	Initial	Last name		Partner contact phone (      ) —	
Partner mailing address		City		State	ZIP code

### Type of entity:

Partnership       Limited partnership       Limited liability company       Limited liability partnership

### Check all applicable boxes:

<input type="checkbox"/> (a) Final return	<input type="checkbox"/> (b) Initial return	<input type="checkbox"/> (c) Amended due to federal audit or adjustments
<input type="checkbox"/> (d) Name change _____	<input type="checkbox"/> (e) Accounting period change	
<input type="checkbox"/> (f) Extension filed—extension due date: _____ Mo / Day / Year	<input type="checkbox"/> (g) Form OR-24	
<input type="checkbox"/> (h) You have federal Form 8886, a REIT, or a RIC		

1. **1. Doing business in Oregon.** Yes   
A. Did the partnership do business in Oregon during the year? .....1A.

2. **Requirement to file Oregon partnership return.** 2A.   
A. Does the partnership have income or loss derived from sources in Oregon? .....2A.

B. Does the partnership have Oregon resident partners? .....2B.

3. **Partnership minimum tax.**  
A. **Tax liability.** Did you answer **yes** to question 1 **and** question 2A and/or 2B?  
If **yes**, enter \$150; if no, enter 0 (see instructions) .....3A. \$   
B. **Payments.** Enter prepayments already made .....3B. \$   
C. **Tax due.** If line 3A is more than line 3B, you have tax to pay. Line 3A minus line 3B .....3C. \$   
D. **Refund.** If line 3B is more than line 3A, you have a refund. Line 3B minus line 3A .....3D. \$

4. **Partner information.**  
A. Did the partners' profit/loss sharing percentages change during the year? .....4A.   
B. Were the Oregon modifications divided according to each partner's profit sharing percentage? .....4B.

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Yes

## 4. Partner information. (Continued)

C. Does the partnership have corporate partners?..... 4C.

D. Enter the number of federal Schedules K-1 issued to all partners:..... Total 4D.   
..... Oregon residents 4D.   
..... Nonresidents 4D.

E. If there are nonresident partners, enter how many partners were included on a Form OR-OC to report this income:..... 4E.

## 5. Prior year returns and federal audits.

A. Was a 2024 Oregon partnership return filed?..... 5A.

If not, why?: \_\_\_\_\_

B. Was an amended federal return filed for a prior year? ..... 5B.

If yes, what tax year(s) were changed? \_\_\_\_\_

C. Did a federal audit or adjustment change a prior year or the current year tax return? ..... 5C.

If yes, what tax year(s) were changed? \_\_\_\_\_

D. Did the partnership make an opt-out election under Internal Revenue Code (IRC) Section 6221(b) for tax year 2025?....5D.   
If "No," complete the following information (see instructions).

## Federal partnership representative contact information

First name	Initial	Last name	Contact phone (       )       -
Entity name			Contact phone (       )       -

## 6. Business inside and outside of Oregon.

A. Did the partnership have business activity both inside and outside of Oregon during the year? ..... 6A.   
If you answered yes, use the Oregon apportionment percentage from Schedule OR-AP to figure Oregon source income. Include the schedule with your return.

## 7. Other taxing authorities.

A. Do partnership employees perform services in the TriMet Transit District? ..... 7A.

B. Do any partners have self-employment income from the partnership in the TriMet Transit District?..... 7B.

C. Do partnership employees perform services in the Lane Transit District? ..... 7C.

D. Do any partners have self-employment income from the partnership in the Lane Transit District?..... 7D.   
If you answered **yes** to 7B and/or 7D, then the individual partners must file Form OR-TM and/or Form OR-LTD or the partnership may elect to file on the partners' behalf.

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**Schedule I—Oregon modifications to federal partnership income and credits passed through to partners.** List the name, numeric code, and amount for each addition, subtraction, and credit (see instructions). Include schedules to explain and compute the modifications and credits.

**Note:** A partner's share of each modification or credit must be reported to the partner on their federal Schedule K-1, Schedule OR-K-1 or equivalent. Generally, a partner's share of each modification or credit is figured using the partner's profit/loss sharing percentage.

**Additions**—Items not included in federal partnership income which are taxable to Oregon.

	Code	Amount
8.	8a.	\$ .00
9.	9a.	\$ .00
10.	10a.	\$ .00
11.	11a.	\$ .00

**Subtractions**—Items included in federal partnership income that are not taxable to Oregon.

	Code	Amount
12.	12a.	\$ .00
13.	13a.	\$ .00
14.	14a.	\$ .00
15.	15a.	\$ .00

**Credits**—Oregon tax credits earned by the partnership that can be passed through to the partners.

	Code	Amount
16.	16a.	\$ .00
17.	17a.	\$ .00
18.	18a.	\$ .00
19.	19a.	\$ .00

Under penalty of false swearing, I declare the information in this return and any attachments is true, correct, and complete.

Sign here ► X	General partner or LLC member signature	Paid preparer signature X	Paid preparer license number
Date / /	Date / /	Phone ( ) -	
General partner or LLC member printed name	Paid preparer printed name		
General partner or LLC member title	Paid preparer address		
	City	State	ZIP code

## Make your payment

- Online:** You can make payments anytime at [www.oregon.gov/dor](http://www.oregon.gov/dor).
- By mail:** Make your check, money order, or cashier's check payable to the Oregon Department of Revenue. Don't mail cash. Write "2025 Form OR-65," contact name, daytime phone, and the partnership's FEIN on the payment. **With Form OR-65:** Send the payment in the same envelope with Form OR-65 and **don't** use a payment voucher. **Without Form OR-65:** Use a payment voucher. See Form OR-65-V Instructions.

## Mail your return

Mail Form OR-65 and any required enclosures to:

**Oregon Department of Revenue**  
PO Box 14555  
Salem OR 97309-0940

Include a complete copy of the 2025 federal partnership return and required schedules as indicated in the instructions.