

2025 Form OR-65

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

Oregon Department of Revenue



Oregon Partnership Income Return

Submit original form—do not submit photocopy.

Office use only
Date received

Enter dates if fiscal or short year	Beginning: Mo Day Year	Ending: Mo Day Year
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- ☐ Amended return
- ☐ Short-year return

Type or print clearly and answer all the questions below.

Partnership name	Federal employer identification number (FEIN)
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Doing business as (DBA) or assumed business name (ABN) **only** if different from legal name

Partnership mailing address			Partnership phone	
City			State	ZIP code
First name of partner who has the partnership books			Initial	Last name
Partner mailing address			City	State
				ZIP code

Type of entity:

- ☐ Partnership ☐ Limited partnership ☐ Limited liability company ☐ Limited liability partnership

Check all applicable boxes:

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

Yes

1. Doing business in Oregon.

A. Did the partnership do business in Oregon during the year?1A. ☐

2. Requirement to file Oregon partnership return.

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. \$.00

B. **Payments.** Enter prepayments already made3B. \$.00

C. **Tax due.** If line 3A is more than line 3B, you have tax to pay. Line 3A minus line 3B3C. \$.00

D. **Refund.** If line 3B is more than line 3A, you have a refund. Line 3B minus line 3A3D. \$.00

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. <input type="text"/> 8b. \$	<input type="text"/> .00
9. _____	9a. <input type="text"/> 9b. \$	<input type="text"/> .00
10. _____	10a. <input type="text"/> 10b. \$	<input type="text"/> .00
11. _____	11a. <input type="text"/> 11b. \$	<input type="text"/> .00

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

	Code	Amount
12. _____	12a. <input type="text"/> 12b. \$	<input type="text"/> .00
13. _____	13a. <input type="text"/> 13b. \$	<input type="text"/> .00
14. _____	14a. <input type="text"/> 14b. \$	<input type="text"/> .00
15. _____	15a. <input type="text"/> 15b. \$	<input type="text"/> .00

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

	Code	Amount
16. _____	16a. <input type="text"/> 16b. \$	<input type="text"/> .00
17. _____	17a. <input type="text"/> 17b. \$	<input type="text"/> .00
18. _____	18a. <input type="text"/> 18b. \$	<input type="text"/> .00
19. _____	19a. <input type="text"/> 19b. \$	<input type="text"/> .00

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

Sign here ➔ X	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.
- **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.