

• 2013 Form 20-S
Oregon S Corporation Tax Return



Excise Tax Income Tax

Fiscal year beginning Fiscal year ending

/ / / /

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<p>● Name:</p> <p>● Address:</p> <p>● City:</p> <p>● St: ● ZIP code:</p> <p>● <input type="checkbox"/> New name</p> <p>● <input type="checkbox"/> New address</p> <p>● <input type="checkbox"/> Extension</p> <p>● <input type="checkbox"/> Form 37</p> <p>● <input type="checkbox"/> Amended</p> <p>● <input type="checkbox"/> Form 24</p> <p>● <input type="checkbox"/> FCG-20</p> <p>● <input type="checkbox"/> Federal Form 8886</p> <p>● <input type="checkbox"/> REIT/RIC</p> <p>● <input type="checkbox"/> Accounting period change</p> <p>Contact name:</p> <p>● Contact phone:</p> <p>Web:</p>	<p>● FEIN:</p> <p>BIN:</p>	<p style="text-align: center;">For office use only</p> <p>●</p> <hr/> <p>Payment</p> <p>●</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%; text-align: center;">1</td> <td style="width:33%; text-align: center;">2</td> <td style="width:33%; text-align: center;">3</td> </tr> <tr> <td style="text-align: center;">●</td> <td style="text-align: center;">●</td> <td style="text-align: center;">●</td> </tr> </table>	1	2	3	●	●	●
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<p>FOR COMPUTER USE ONLY</p>								

Questions: Complete A through D only if this is your first return or the answer changed during 2013.

● A. Incorporated in (state);	● Incorporated on (date)	● B. State of commercial domicile	● C. Date business activity began in Oregon	● D. Business Activity Code
● E. List the tax years for which federal waivers of the statute of limitations are in effect and dates on which waivers expire				
● 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				
● G. If first return, indicate	Name of previous business	FEIN	BIN	
<input type="checkbox"/> New business, or				
<input type="checkbox"/> Successor to previous business				
● H. If final return, indicate	Name of merged or reorganized corporation	FEIN	BIN	
<input type="checkbox"/> Withdrawn, <input type="checkbox"/> Dissolved, or				
<input type="checkbox"/> Merged or reorganized				
I. Enter the amount from federal Form 1120S, line 21		● I		
J. Utility or telecommunications companies (see instructions).....		● J	<input type="checkbox"/>	
K. If you did not complete Schedule AP, fill in the amount of your Oregon sales		● K		

S corporations without federal taxable income, built-in gains, or excess net passive income, enter -0- on lines 7 and 9.

1. Income taxed on federal Form 1120S from:

(a) Built-in gains (enter amount from Form 1120S, Schedule D, Part III, line 18)....

(b) Excess net passive income (enter amount from 1120S "Worksheet for line 22a").... Total ● 1

2. Total other additions (only if apply to amounts included in line 1) (from Schedule ASC-CORP, see instructions)..... ● 2

3. Total other subtractions (only if apply to amounts included in line 1) (from Schedule ASC-CORP, see instructions)..... ● 3

4. S corporation income before net loss deduction (line 1 plus line 2, minus line 3)..... ● 4

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

5. Net loss from prior years as C corporation (deductible from built-in gain income only) (attach schedule) ● 5

6. Oregon taxable income (line 4 minus line 5, or amount from Schedule AP-2, line 11)..... ● 6

7. Calculated tax (see instructions)..... ● 7

8. FCG-20 adjustment (see instructions, attach worksheet)..... ● 8

9. Total calculated tax (line 7 minus line 8)..... ● 9

10. Minimum tax (see instructions) ● 10

11. Tax (greater of line 9 or line 10) ● 11

12. Tax adjustment for installment sales interest (attach schedule)..... ● 12



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	13. Tax before credits (line 11 plus line 12).....	● 13	
Credits	14. Total other credits (from Schedule ASC-CORP, see instructions).....	● 14	
	15. Tax after credits (line 13 minus line 14).....	● 15	
	16. LIFO benefit recapture addition (see instructions).....	● 16	
Net tax	17. Net tax (line 15 plus line 16, see instructions).....	● 17	
	18. 2013 estimated tax payments from Schedule ES line 7. Include payments made with extension.....	● 18	
	19. Tax due. Is line 17 more than line 18? If so, line 17 minus line 18	Tax due ● 19	
	20. Overpayment. Is line 17 less than line 18? If so, line 18 minus line 17	Overpayment ● 20	
	21. Penalty due with this return	21	
	22. Interest due with this return	22	
	23. Interest on underpayment of estimated tax (attach Form 37).....	● 23	
	24. Total penalty and interest (add lines 21 through 23).....	24	
	25. Total due (line 19 plus line 24).....	Total due 25	
	26. Refund available (line 20 minus line 24)	Refund 26	
	27. Amount of refund to be credited to 2014 estimated tax.....	2014 credit ● 27	
	28. Net refund (line 26 minus line 27).....	Net refund 28	

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. Do not use *Schedule ASC-CORP* codes for this section.

Additions	1. Interest on government bonds of other states.....(K-1 line ____)	1	
	2. Gain or loss on the sale of depreciable property.....(K-1 line ____)	2	
	3. Other (attach schedule)	3	
	4. Total Oregon additions.....	4	
Subtractions	5. Interest from U.S. government, such as Series EE and HH bonds	5	
	6. Gain or loss on the sale of depreciable property.....(K-1 line ____)	6	
	7. Work opportunity credit wage reductions.....(K-1 line ____)	7	
	8. Other (attach schedule)	8	
	9. Total Oregon subtractions.....	9	

Schedule ES—Estimated Tax Payments or Other Prepayments

	Name of payer	Payer FEIN	Date of payment	Amount paid
1. 1st Quarter			/ /	1
2. 2nd Quarter			/ /	2
3. 3rd Quarter			/ /	3
4. 4th Quarter			/ /	4
5. Overpayment of last year's tax elected as a credit against this year's tax				5
6. Payments made with extension or other prepayments for this tax year and date paid.....			/ /	6
7. Total prepayments (carry to line 18 above)				7

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

Sign Here	Signature of officer	Signature of preparer other than taxpayer	License number of preparer
	X	X	●
	Date	Date	Telephone number ()
	Print name of officer	Print name of preparer	
	Title of officer	Address of preparer	

Please attach a complete copy of your federal Form 1120S and schedules, including all K-1s or K-1 summary (see instructions).

Mail refund returns and no tax due returns to: Refund, PO Box 14777, Salem OR 97309-0960	Mail tax-to-pay returns with payment and payment voucher to: Oregon Department of Revenue, PO Box 14790, Salem OR 97309-0470
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