

2019 Form OR-20-S

Page 1 of 3, 150-102-025 (Rev. 08-14-19 ver. 01)

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

Legal name FEIN DBA/ABN Attn. or c/o Current address City State ZIP code Contact first name Initial Last name Contact phone Email

Don't complete questions A through D unless this is your first return, or the answer changed during this tax year.

A. Incorporated in (state) 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... F. List the tax years for which your federal taxable income... G. If first return, indicate: H. If final return, indicate:

I. Enter the amount from Federal Form 1120S, line 21 J. Utility or telecommunications companies 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 (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 additions from Schedule OR-ASC-CORP, Section A, (only if apply to amounts included in line 1, see instructions) ● 2.
- 3. Total subtractions from Schedule OR-ASC-CORP, Section B, (only if apply to amounts included in line 1, 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 Oregon and other states, see Schedule OR-AP and continue.

- 5. Net loss from prior years as C corporation (deductible from built-in gain income only) (include schedule, enter as a positive number) ● 5.
- 6. Enter the apportionment percentage from Schedule OR-AP, part 1, line 22. Enter 100.0000 if you don't apportion income ● 6. %
- You must attach Schedule OR-AP to apportion income.**
- 7. **Oregon taxable income** (line 4 minus line 5, or from Schedule OR-AP, part 2, line 11)..... ● 7.

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

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

- Net tax**
- 18. Net tax (line 16 plus line 17, see instructions)..... ● 18.
 - 19. 2019 estimated tax payments from Schedule ES line 7. Include payments made with extension ● 19.
 - 20. **Tax due.** Is line 18 more than line 19? If so, line 18 minus line 19 **Tax due** ● 20.
 - 21. **Overpayment.** Is line 18 less than line 19? If so, line 19 minus line 18 **Overpayment** ● 21.
 - 22. Penalty due with this return (see instructions) 22.
 - 23. Interest due with this return (see instructions) 23.
 - 24. Interest on underpayment of estimated tax (include Form OR-37)..... ● 24.
 - 25. Total penalty and interest (add lines 22 through 24) 25.
 - 26. Total due (line 20 plus line 25)..... **Total due** 26.
 - 27. **Refund** available (line 21 minus line 25) **Refund** ● 27.
 - 28. Amount of refund to be credited to your open estimated tax account..... ● 28.
 - 29. Net refund (line 27 minus line 28)..... **Net refund** 29.

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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. Quarter 1	Name of payer		Amount paid ● 1.	<input type="text" value=".00"/>
	● Payer's FEIN	Date paid		
2. Quarter 2	Name of payer		Amount paid ● 2.	<input type="text" value=".00"/>
	● Payer's FEIN	Date paid		
3. Quarter 3	Name of payer		Amount paid ● 3.	<input type="text" value=".00"/>
	● Payer's FEIN	Date paid		
4. Quarter 4	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=""/>
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.

Sign here	Signature of officer			Signature of preparer other than taxpayer		
	Date			Date	Phone	● License no. of preparer
	Print first name of officer	Initial	Last name	Print first name of preparer	Initial	Last name
	Title of officer			Address of preparer		
				City	State	ZIP code

Mail refund returns and no tax due returns to: Refund, PO Box 14777, Salem OR 97309-0960	Mail tax-to-pay returns with payment to: Oregon Department of Revenue, PO Box 14790, Salem OR 97309-0470
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Do NOT include a payment voucher with your return.

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.