

# 2018 Form OR-DRD



Office use only	

## Oregon Dividends-Received Deduction

*Submit original form—do not submit photocopy.*

Legal name of entity as shown on your Oregon return	FEIN
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**Note: Deductions are allowed only for dividends included in federal taxable income (ORS 317.267).**

	A. Dividends received	B. Percent	C. Oregon deduction (A x B = C)
1. Dividends from less-than-20%-owned domestic corporations .....	.00	70%	.00
2. Dividends from 20%-or-more-owned domestic corporations .....	.00	80%	.00
3. Dividends on debt-financed stock of domestic and foreign corporations (same as federal deduction).....			.00
4. Dividends on certain preferred stock of less-than-20%-owned public utilities .....	.00	70%	.00
5. Dividends on certain preferred stock of 20%-or-more-owned public utilities .....	.00	80%	.00
6. Dividends from less-than-20%-owned foreign corporations and certain FSCs .....	.00	70%	.00
7. Dividends from 20%-or-more-owned foreign corporations and certain FSCs .....	.00	80%	.00
8. Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958 .....	.00	100%	.00
9. Dividends from Oregon consolidated group members .....	.00	100%	.00
10. Dividends from insurance affiliates with a separate Oregon return filing requirement..... ●	.00	100% ●	.00
11. Dividends from certain FSCs.....	.00	100%	.00
12. Dividends from less-than-20%-owned foreign corporations (other than debt-financed stock).....	.00	70%	.00
13. Dividends from 20%-or-more-owned foreign corporations (other than debt-financed stock).....	.00	80%	.00
14. Income from controlled foreign corps under Subpart F [include Form(s) 5471 if applicable].....	.00	80%	.00
15. Gross-up (Section 78) dividend deduction.....	.00	100%	.00
16. IC-DISC and former DISC dividends not included on lines 1, 2, or 3 [Sec. 246(d)] .....	.00	100%	.00
17. Total dividends-received deduction. Add lines 1 through 16 .....			.00 ●



## 2018 Schedule OR-DRD

### Oregon Dividends-Received Deduction Instructions

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This schedule is similar but not identical to federal form 1120, Schedule C. Refer to the instructions for federal form 1120, Schedule C, for more information on classification or definitions of dividends.

**Important:** Deductions are allowed only for dividends included in federal taxable income before Oregon modifications [Oregon Revised Statute (ORS) 317.267].

**Column A:** Enter only amounts that are included in federal and Oregon income.

**Column B:** This is the allowable Oregon percentage for the specific dividend.

**Column C:** Multiply column A and B ( $A \times B = C$ ) to determine the Oregon dividend received deduction.

**Line 10.** A dividends-received deduction of 100 percent is allowed for any dividend paid by an insurer that would have been subject to intercompany elimination had the insurer been included in the Oregon consolidated return and not been required to file a separate Oregon tax return pursuant to ORS 317.710(5) and (7).

**Line 17 total.** Total lines 1 through 16 and enter it on Schedule OR-ASC-CORP.