

2019 Form OR-DRD

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(Rev. 08-14-19 ver. 01)

Oregon Department of Revenue



Office use only	

Oregon Dividends-Received Deduction

Submit original form—do not submit photocopy.

Legal name of corporation (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 less-than-20%-owned controlled foreign corporation under Subpart F [include Form(s) 5471*] .....	.00	70%	.00
15. Income from 20%-or-more-owned controlled foreign corporation under Subpart F [include Form(s) 5471*] .....	.00	80%	.00
16. Gross-up (Section 78) dividend deduction.....	.00	100%	.00
17. IC-DISC and former DISC dividends not included on lines 1, 2, or 3 [Sec. 246(d)] .....	.00	100%	.00
18. Total dividends-received deduction. Add lines 1 through 17 .....			.00 ●

*if applicable

You must include this form with your Oregon corporation tax return.