

2025 Form OR-DRD
Oregon Dividends-Received Deduction

Oregon Department of Revenue

Page 1 of 3 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Corporation legal name (as shown on your Oregon return)

Federal employer identification number (FEIN)

-**Note: Deductions are allowed only for dividends included in federal taxable income (ORS 317.267).****(Dividends received) x (Oregon deduction percentage) = Oregon deduction**

1a. Dividends from less-than-20%-owned domestic corporations..... 1a.

 , , , .

1b. Oregon deduction (line 1a X 70%)..... 1b.

 , , , .

2a. Dividends from 20%-or-more-owned domestic corporations..... 2a.

 , , , .

2b. Oregon deduction (line 2a X 80%)..... 2b.

 , , , . 3a. Dividends on debt-financed stock of domestic and
foreign corporations 3a. , , , .

3b. Oregon deduction (same as federal deduction)..... 3b.

 , , , . 4a. Dividends on certain preferred stock of less-than-20%-owned
public utilities 4a. , , , .

4b. Oregon deduction (line 4a X 70%)..... 4b.

 , , , . 5a. Dividends on certain preferred stock of 20%-or-more-owned
public utilities 5a. , , , .

5b. Oregon deduction (line 5a X 80%)..... 5b.

 , , , .

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Page 2 of 3 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

6a. A-Dividends from less-than-20%-owned foreign corporations
and certain FSCs 6a. , , , . 0 0

6b. Oregon deduction (line 6a X 70%)..... 6b. , , , . 0 0

7a. A-Dividends from 20%-or-more-owned foreign corporations
and certain FSCs 7a. , , , . 0 0

7b. Oregon deduction (line 7a X 80%)..... 7b. , , , . 0 0

8a. Dividends from domestic corporations received by a small business
investment company operating under the Small Business Investment
Act of 1958..... 8a. , , , . 0 0

8b. Oregon deduction (line 8a X 100%)..... 8b. , , , . 0 0

9a. Dividends from Oregon consolidated group members..... 9a. , , , . 0 0

9b. Oregon deduction (line 9a X 100%)..... 9b. , , , . 0 0

10a. Dividends from insurance affiliates with a separate Oregon return
filing requirement 10a. , , , . 0 0

10b. Oregon deduction (line 10a X 100%)..... 10b. , , , . 0 0

11a. Dividends from certain FSCs 11a. , , , . 0 0

11b. Oregon deduction (line 11a X 100%)..... 11b. , , , . 0 0

12a. Dividends from less-than-20%-owned foreign corporations
(other than debt-financed stock)..... 12a. , , , . 0 0

12b. Oregon deduction (line 12a X 70%)..... 12b. , , , . 0 0

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Page 3 of 3 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

13a. Dividends from 20%-or-more-owned foreign corporations (other than debt-financed stock).....	13a.		,		,		,		.		
13b. Oregon deduction (line 13a X 80%).....	13b.		,		,		,		.		
14a. Income from less-than-20%-owned controlled foreign corporation under Subpart F [include Form(s) 5471*].....	14a.		,		,		,		.		
14b. Oregon deduction (line 14a X 70%).....	14b.		,		,		,		.		
15a. Income from 20%-or-more-owned controlled foreign corporation under Subpart F [include Form(s) 5471*].....	15a.		,		,		,		.		
15b. Oregon deduction (line 15a X 80%).....	15b.		,		,		,		.		
16a. Gross-up (Section 78) dividend deduction.....	16a.		,		,		,		.		
16b. Oregon deduction (line 16a X 100%).....	16b.		,		,		,		.		
17a. IC-DISC and former DISC dividends not included on lines 1, 2, or 3 [Sec. 246(d)].....	17a.		,		,		,		.		
17b. Oregon deduction (line 17a X 100%).....	17b.		,		,		,		.		
18. Total dividends-received deduction (add all "b" line numbers, 1b through 17b). Enter the total from line 18 on Schedule OR-ASC-CORP using subtraction code #370	18.		,		,		,		.		

*if applicable

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