

2025 Form OR-OC

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(Rev. 07-21-25, ver. 01)

Oregon Department of Revenue



01372501010000

Office use only

Oregon Composite Return

Submit original form – do not submit photocopy.

Pass-through entity (PTE) name		Federal employer identification number (FEIN) —	
PTE address		PO Box	
City		State	ZIP code
Contact first name	Initial	Contact last name	Contact phone () —

Type of PTE filing this return (check box): S corporation Partnership LLC Trust LLP LP

Number of owners included in this return that are: Individuals C corporations Estates Trusts

Tax year end date for majority of owners on composite return: / /

Extension filed. Extended due date: / /

Amended return. If amending for an NOL, tax year the NOL was generated:

CPAR report. FPA issue date: / / Audited partnership tax year end date: / /

Form OR-OC-TR submitted.

1. Composite tax [from Schedule OR-OC-1, line 5(a), or Schedule OR-OC-2, line 6(a)]	1a.	Individuals, trusts, and estates . 00	Corporate income or excise tax . 00
2. CPAR tax [from Schedule OR-OC-3, line 5(a), or Schedule OR-OC-4, line 6(a)]	2a.	 . 00	 . 00
3. Add lines 1 and 2	3a.	 . 00	 . 00
4. PTE-E tax credit [from Schedule OR-OC-1, line 5(b)].....	4a.	 . 00	 . 00
5. Oregon surplus (kicker) [from Schedule OR-OC-1, line 5(c)].....	5a.	 . 00	 . 00
6. Estimated tax payments for 2025. Include all payments you made before filing this return	6a.	 . 00	 . 00
7. Add lines 4, 5, and 6	7a.	 . 00	 . 00
8. Overpayment. Is line 3 less than line 7? If so, line 7 minus line 3	8a.	 . 00	 . 00
9. Tax to pay. Is line 3 more than line 7? If so, line 3 minus line 7	9a.	 . 00	 . 00
10. Penalty and interest (see instructions)	10a.	 . 00	 . 00
11. Interest on underpayment of estimated tax [from Schedule OR-OC-1, line 5(e), or Schedule OR-OC-2, line 6(c)]	11a.	 . 00	 . 00
12. Add lines 9, 10, and 11.....	12a.	 . 00	 . 00
13. Amount you owe. Is line 12 more than line 8? If so, line 12 minus line 8	13a.	 . 00	 . 00
14. Refund. Is line 8 more than line 12? If so, line 8 minus line 12	14a.	 . 00	 . 00

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Net amount you owe or net refund

15. Add lines 13a and 13b	15.	.00
16. Add lines 14a and 14b	16.	.00
17. Amount you owe. Is line 15 more than line 16? If so, line 15 minus line 16—stop here..... Amount you owe 17.		.00
18. Is line 16 more than line 15? If so, line 16 minus line 15	18.	.00
19. Fill in the part of line 18 that you want applied to your open estimated tax account	19.	.00
20. Net refund. Line 18 minus line 19	Net refund 20.	.00

.00
.00
.00
.00
.00
.00
.00

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

Sign here. Keep a copy of this return for your tax records.

Signature of general partner, LLC member, or officer

X

Title of general partner, LLC member, or officer

Date

/ /

Print first name of general partner, LLC member, or officer	Initial	Last name			
Signature of paid preparer		Date	/ /	Preparer license number	Paid preparer phone
X				() -	
Print first name of paid preparer	Initial	Last name			
Paid preparer address		City	State	ZIP code	

Make your payment

- Online:** You can make payments anytime at www.oregon.gov/dor.
- By mail:** Make your check, money order, or cashier's check payable to the Oregon Department of Revenue. Don't mail cash. Write "2025 Form OR-OC," contact name, daytime phone, and the entity's FEIN on the payment. **With Form OR-OC:** Send the payment in the same envelope with Form OR-OC. **Don't** use a payment voucher. **Without Form OR-OC:** Use a payment voucher. See Form OR-OC-V Instructions.

Mail your return

Without payment: Oregon Department of Revenue, PO Box 14700, Salem OR 97309-0930.

With payment: Oregon Department of Revenue, PO Box 14555, Salem OR 97309-0940.