

2025 Form OR-OC

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

Oregon Department of Revenue



Oregon Composite Return

Office use only

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.

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

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	Date
<u>X</u>	/ /
Title of general partner, LLC member, or officer	

Print first name of general partner, LLC member, or officer	Initial	Last name		
Signature of paid preparer		Date	Preparer license number	Paid preparer phone
<u>X</u>		/ /		() -
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.