

2025 Schedule OR-OC-1Page 1 of 1, 150-101-152
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Oregon Department of Revenue



Office use only

Oregon Composite Return Tax Calculation for Individual and Fiduciary Owners*Submit original form—do not submit photocopy.*

Pass-through entity (PTE) name	Federal employer identification number (FEIN)
	—

Electing nonresident owner information (see instructions)

1. Owner type	Nonresident first name	Initial	Last name	Social Security number (SSN)
				— —

Filing status	Fiduciary name	FEIN
		—

Ownership percentage	Share of federal income	Share of Oregon-source distributive income	(a) Oregon income tax
%	.00	.00	.00

(b) PTE-E tax credit	(c) Oregon surplus (kicker)	(d) Share of estimated tax paid	(e) Interest on underpayment of tax
.00	.00	.00	.00

2. Owner type	Nonresident first name	Initial	Last name	SSN
				— —

Filing status	Fiduciary name	FEIN
		—

Ownership percentage	Share of federal income	Share of Oregon-source distributive income	(a) Oregon income tax
%	.00	.00	.00

(b) PTE-E tax credit	(c) Oregon surplus (kicker)	(d) Share of estimated tax paid	(e) Interest on underpayment of tax
.00	.00	.00	.00

3. Owner type	Nonresident first name	Initial	Last name	SSN
				— —

Filing status	Fiduciary name	FEIN
		—

Ownership percentage	Share of federal income	Share of Oregon-source distributive income	(a) Oregon income tax
%	.00	.00	.00

(b) PTE-E tax credit	(c) Oregon surplus (kicker)	(d) Share of estimated tax paid	(e) Interest on underpayment of tax
.00	.00	.00	.00

4. Owner type	Nonresident first name	Initial	Last name	SSN
				— —

Filing status	Fiduciary name	FEIN
		—

Ownership percentage	Share of federal income	Share of Oregon-source distributive income	(a) Oregon income tax
%	.00	.00	.00

(b) PTE-E tax credit	(c) Oregon surplus (kicker)	(d) Share of estimated tax paid	(e) Interest on underpayment of tax
.00	.00	.00	.00

5. Total for each field: (a), (b), (c), (d), and (e)

Total for field (a)	Total for field (b)	Total for field (c)	Total for field (d)
.00	.00	.00	.00

Total for field (e)
.00

Include this schedule with your Form OR-OC.

Use additional copies of this page for additional nonresident owners electing to join the composite filing.

If using more than one page, total all pages on line 5 of the **first** page.

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