

2019 Schedule OR-AP

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Oregon Department of Revenue



Office use only

Apportionment of Income for Corporations and Partnerships

Submit original form—do not submit photocopy.

Legal name of entity (as shown on your Oregon return)	FEIN —
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Describe the nature and provide the location(s) of your Oregon business activities: _____

Schedule OR-AP, part 1—Apportionment information

(Don't enter an amount less than zero)

Property/real estate income and interest factor

		(a) Oregon		(b) Everywhere
1. Inventories	• 1.	.00	•	.00
2. Buildings and other depreciable assets	• 2.	.00	•	.00
3. Land	• 3.	.00	•	.00
4. Other assets	• 4.	.00	•	.00
5. Minus: Construction in progress	• 5.	.00	•	.00
6. Rented property (capitalize at 8 times the rental rate paid)	• 6.	.00	•	.00
7. Net income from real property (insurance only)	• 7.	.00	•	.00
8. Interest received on loans secured by real property (insurance only)	• 8.	.00	•	.00
9. Total property or real estate income and interest	• 9.	.00	•	.00

Payroll factor (wage and commission)

10. Compensation of officers	• 10.	.00	•	.00
11. Other wages, salaries, and commissions	• 11.	.00	•	.00
12. Total wages and compensation	• 12.	.00	•	.00

Sales factor

13. Shipped from outside Oregon	• 13.	.00		
14. Shipped from inside Oregon	• 14.	.00		
15. Shipped from Oregon to the United States government	• 15.	.00		
16. Shipped from Oregon to purchasers where corporation is not taxable	• 16.	.00		
17. Other business receipts	• 17.	.00		
18. Direct premiums (insurance only)	• 18.	.00		
19. Annuity considerations (insurance only)	• 19.	.00		
20. Finance and service charge (insurance only)	• 20.	.00		
21. Total sales	• 21.	.00	•	.00
22. Oregon apportionment percentage (Enter the amount from the worksheet) (Round to four decimal places)...	• 22.			. %

Schedule OR-AP, part 2—Taxable income computation

1. Income	• 1.	.00
2. Subtract: Net nonapportionable income included in line 1. Include schedule	• 2.	.00
3. Subtract: Gains from prior year installment sales included in line 1. Include schedule	• 3.	.00
4. Total net income subject to apportionment	• 4.	.00
5. Oregon apportionment percentage (from Schedule OR-AP, part 1, line 22) (Round to four decimal places) ...	• 5.	. %
6. Income apportioned to Oregon (line 4 times line 5)	• 6.	.00
7. Add: Net nonapportionable income allocated entirely to Oregon. Include schedule	• 7.	.00
8. Add: Gain from prior year installment sales apportioned to Oregon. Include schedule	• 8.	.00
9. Total of lines 6, 7, and 8	• 9.	.00
10. (a) Oregon apportioned net loss from prior years. Include schedule	• 10a.	.00
(b) Net capital loss from other years. Include schedule	• 10b.	.00
Total loss (line 10a plus line 10b)	• 10.	.00
11. Oregon taxable income (line 9 minus line 10)	• 11.	.00