



Page 2 of 4 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Everywhere

Table with 9 rows (1b-9b) for 'Everywhere' section, including categories like Inventories, Buildings, Land, and Total property or real estate income and interest.

Payroll factor (wage and commission)

Oregon

Table with 3 rows (10a-12a) for 'Oregon' section, including Compensation of officers, Other wages, salaries, and commissions, and Total wages and compensation.

Everywhere

Table with 3 rows (10b-12b) for 'Everywhere' section, including Compensation of officers, Other wages, salaries, and commissions, and Total wages and compensation.

Continued on next page



Sales factor

Oregon

13. Shipped from outside Oregon ..... 13.   ,     ,     ,     .  0  0

14. Shipped from inside Oregon ..... 14.   ,     ,     ,     .  0  0

15. Shipped from Oregon to the United States government ..... 15.   ,     ,     ,     .  0  0

16. Shipped from Oregon to purchasers where corporation  
isn't taxable..... 16.   ,     ,     ,     .  0  0

17. Partnership sales (from Schedule OR-PI) ..... 17.   ,     ,     ,     .  0  0

18. Other business receipts ..... 18.   ,     ,     ,     .  0  0

19. Direct premiums (insurance only)..... 19.   ,     ,     ,     .  0  0

20. Annuity considerations (insurance only) ..... 20.   ,     ,     ,     .  0  0

21. Finance and service charge (insurance only)..... 21.   ,     ,     ,     .  0  0

22a. Total sales (Oregon) ..... 22a.   ,     ,     ,     .  0  0

Everywhere

22b. Total sales (Everywhere)..... 22b.   ,     ,     ,     .  0  0

23. Oregon apportionment percentage (See Instructions) (Enter the  
amount from the worksheet) (Round to four decimal places)..... 23.     .     %

Continued on next page

**Part 2—Taxable income computation**

1. Income .....	1.	□□	,	□□□□	,	□□□□	,	□□□□	.	□	□
2. Subtract: Net nonapportionable income included in line 1. <b>Include schedule</b> .....	2.	□□	,	□□□□	,	□□□□	,	□□□□	.	□	□
3. Subtract: Gains from prior year installment sales included in line 1. <b>Include schedule</b> .....	3.	□□	,	□□□□	,	□□□□	,	□□□□	.	□	□
4. Total net income subject to apportionment .....	4.	□□	,	□□□□	,	□□□□	,	□□□□	.	□	□
5. Oregon apportionment percentage (from part 1, line 23) (Round to four decimal places) .....	5.	□□□□	.	□□□□□□	%						
6. Income apportioned to Oregon (line 4 times line 5) .....	6.	□□	,	□□□□	,	□□□□	,	□□□□	.	□	□
7. Add: Net nonapportionable income allocated entirely to Oregon. <b>Include schedule</b> .....	7.	□□	,	□□□□	,	□□□□	,	□□□□	.	□	□
8. Add: Gain from prior year installment sales apportioned to Oregon. <b>Include schedule</b> .....	8.	□□	,	□□□□	,	□□□□	,	□□□□	.	□	□
9. Total of lines 6, 7, and 8 .....	9.	□□	,	□□□□	,	□□□□	,	□□□□	.	□	□
10a. Oregon apportioned net loss from prior years. <b>Include schedule</b> .....	10a.	□□	,	□□□□	,	□□□□	,	□□□□	.	□	□
10b. Net capital loss from other years. See instructions. <b>Include schedule</b> .....	10b.	□□	,	□□□□	,	□□□□	,	□□□□	.	□	□
11. <b>Total loss</b> (line 10a plus line 10b) .....	11.	□□	,	□□□□	,	□□□□	,	□□□□	.	□	□
12. <b>Oregon taxable income</b> (line 9 minus line 11) .....	12.	□□	,	□□□□	,	□□□□	,	□□□□	.	□	□

