

2024 Schedule OR-AP
Apportionment of Income for Corporations and Partnerships

Oregon Department of Revenue

Page 1 of 4 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Taxpayer legal name (as shown on your Oregon return)

Federal employer identification number (FEIN)

 -

Describe the nature and provide the location(s) of your Oregon business activities:

Part 1 – Apportionment information

Property/real estate income and interest factor (Don't enter an amount less than zero)

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

Continued on next page

2024 Schedule OR-AP

Oregon Department of Revenue

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

Everywhere

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

Payroll factor (wage and commission)

Oregon

10a. Compensation of officers.....	10a.		,		,		,		.		
11a. Other wages, salaries, and commissions	11a.		,		,		,		.		
12a. Total wages and compensation (Oregon)	12a.		,		,		,		.		

Everywhere

10b. Compensation of officers.....	10b.		,		,		,		.		
11b. Other wages, salaries, and commissions	11b.		,		,		,		.		
12b. Total wages and compensation (Everywhere).....	12b.		,		,		,		.		

Continued on next page



Sales factor

Oregon

13. Shipped from outside Oregon	13.		,		,		,		.		
14. Shipped from inside Oregon	14.		,		,		,		.		
15. Shipped from Oregon to the United States government	15.		,		,		,		.		
16. Shipped from Oregon to purchasers where corporation isn't taxable.....	16.		,		,		,		.		
17. Partnership sales (from Schedule OR-PI)	17.		,		,		,		.		
18. Other business receipts	18.		,		,		,		.		
19. Direct premiums (insurance only).....	19.		,		,		,		.		
20. Annuity considerations (insurance only)	20.		,		,		,		.		
21. Finance and service charge (insurance only).....	21.		,		,		,		.		
22a. Total sales (Oregon)	22a.		,		,		,		.		

Everywhere

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

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. Include schedule	2.		/		/		/		.		
3. Subtract: Gains from prior year installment sales included in line 1. Include schedule	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. Include schedule	7.		/		/		/		.		
8. Add: Gain from prior year installment sales apportioned to Oregon. Include schedule	8.		/		/		/		.		
9. Total of lines 6, 7, and 8	9.		/		/		/		.		
10a. Oregon apportioned net loss from prior years. Include schedule	10a.		/		/		/		.		
10b. Net capital loss from other years. See instructions. Include schedule	10b.		/		/		/		.		
11. Total loss (line 10a plus line 10b)	11.		/		/		/		.		
12. Oregon taxable income (line 9 minus line 11)	12.		/		/		/		.		

You must include this schedule with your Oregon corporation or insurance tax return.