

2025 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.			,			,			,			,			.	0	0
2a. Buildings and other depreciable assets.....	2a.			,			,			,			,			.	0	0
3a. Land	3a.			,			,			,			,			.	0	0
4a. Other assets.....	4a.			,			,			,			,			.	0	0
5a. Minus: Construction in progress.....	5a.			,			,			,			,			.	0	0
6a. Rented property (capitalize at 8 times the rental rate paid).....	6a.			,			,			,			,			.	0	0
7a. Net income from real property (insurance only)	7a.			,			,			,			,			.	0	0
8a. Interest received on loans secured by real property (insurance only)	8a.			,			,			,			,			.	0	0
9a. Total property or real estate income and interest (Oregon)	9a.			,			,			,			,			.	0	0

Continued on next page



2025 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



2025 Schedule OR-AP

Oregon Department of Revenue

Page 3 of 4 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

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.

