

2025 Schedule OR-K-1

Page 1 of 1, 150-101-002 Oregon Department of Revenue
(Rev. 09-03-25, ver. 01)



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Distributive Share of Income, Deductions, Credits, etc.
For owners of pass-through entities

☐ Final OR-K-1 ☐ Amended OR-K-1	Beginning	Ending
For calendar year 2025 or fiscal year		

Part I—Pass-through entity (PTE) information

Federal employer identification number	PTE name	Business code number
Address	City	State ZIP code

Part II—Owner information

Social Security number	Owner's first name	Initial	Last name
☐ General partner or LLC member manager ☐ Shareholder	Address		
☐ Limited partner or other LLC member ☐ Beneficiary	City	State	ZIP code
Oregon resident? If no, state of legal residence	Check the appropriate box		Owner's share of profit & loss/stock ownership
☐ Yes ☐ No	☐ Form OR-OC ☐ Form OR-19 ☐ Form OR-19-AF ☐ Not required	Beginning	End
		%	%

Part III—Distributive share items

Apportionment percentage	%	(a) Federal column	(b) Oregon column
Income (losses)			
1. Ordinary business income (loss)	1.	.00	.00
2. Net rental real estate income (loss)	2.	.00	.00
3. Other net rental income (loss)	3.	.00	.00
4. Guaranteed payments to partners	4.	.00	.00
5. Interest income	5.	.00	.00
6. Ordinary/qualified dividends	6.	.00	.00
7. Royalties	7.	.00	.00
8. Net short-term capital gain (loss)	8.	.00	.00
9. Net long-term capital gain (loss)	9.	.00	.00
10. Net section 1231 gain (loss)	10.	.00	.00
11. Other income (loss) (include schedule)	11.	.00	.00
Adjustments			
12. IRC section 179 expense	12.	.00	.00
13. Other adjustments (include schedule)	13.	.00	.00
Oregon additions			
14. Interest on state and local government bonds	14.	.00	.00
15. Other additions (include schedule)	15.	.00	.00
Oregon subtractions			
16. U.S. government interest	16.	.00	.00
17. Depreciation	17.	.00	.00
18. Other subtractions (include schedule)	18.	.00	.00
Oregon credits			
19. Credits (include schedule)	19.		.00
Payments			
20. PTE owner payment from Form OR-19	20.		.00
21. Tax paid on Form OR-OC filed on owner's behalf	21.		.00

Keep this schedule with your tax records. Don't submit with your individual tax return or the PTE return.