

This publication is a guide, not a complete statement, of Oregon Revised Statutes (ORS) and Oregon Administrative Rules (OAR). For more information, refer to the laws and rules at www.oregon.gov/dor.

Purpose of Schedule OR-PI

Schedule OR-PI is used to report details of partnership sales that are included in the sales factor on Schedule OR-AP.

General information

Schedule OR-PI **must** be filed every year with each corporation tax return that has partnership income. List **every** partnership doing business in the United States that has sales sourced to either the Oregon sales or the everywhere sales on Schedule OR-AP.

Sales are net of intercompany eliminations/transactions between the taxpayer and the partnership. See OAR 150-314-0385(8).

Print and attach additional copies of this schedule if you have more than two partnerships.

Don't include the corporation filing this tax return or any of its subsidiaries on this schedule.

Copies of partnership returns may be requested. ORS 314.425.

Rounding. Percentages should be rounded to four decimal places. For example, 12.34558 percent should be 12.3456 percent. Dollar amounts should be rounded to the nearest dollar. For example, \$99.49 should be \$99 and \$99.50 should be \$100.

Instructions

List partnerships

Enter each partnership's information as requested. Include additional schedules if necessary.

Percentage owned. Include the total amount owned in the partnership. Ownership in the partnership is defined in OAR 150-314-0385(8). The percentage owned in the partnership is the percentage that is being used by the parent company to include the corporation's share of the sales of the related partnership.

Oregon sales. If there are any sales from the partnership that were made to Oregon, then include the total amount of Oregon sales. These sales should flow through and be reflected on the schedule OR-AP.

Everywhere sales. Include the total amount of claimed everywhere sales from the partnership. These sales should flow through and be reflected on the schedule OR-AP.

Total sales from partnerships

Total Oregon sales of all partnerships. Add 1d and 2d of all completed schedules.

Total everywhere sales of all partnerships. Add 1e and 2e of all completed schedules.

Additional schedules

Enter the total number of Schedule OR-PIs that are included with this corporation return.

Do you have questions or need help?

www.oregon.gov/dor
503-378-4988 or 800-356-4222
questions.dor@oregon.gov

Contact us for ADA accommodations or assistance in other languages.