

2025 Schedule OR-RESEARCH

Research and Development for Semiconductor Companies Credit

Oregon Department of Revenue

Page 1 of 3 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Legal name of taxpayer (as shown on return)

Federal employer identification number (FEIN)

 -

First name (if individual)

Initial

Last name

Social Security number (SSN)

 - -

Number of Oregon employees at year-end

 / /

Credit based on federal computation (ORS 315.518)

Research and Development Credit for Semiconductors

Part I. Regular Credit. Skip this section and go to Part II if you are electing or previously elected (and are not revoking) the alternative simplified credit (include **only** amounts paid or incurred in Oregon):

1. Basic Oregon research payments to qualified organizations 1.

 , , , .

2. Less: Base period amount (see instructions)..... 2.

 , , , .

3. Subtract line 2 from line 1. If less than zero, enter -0-..... 3.

 , , , .

4. Qualified research expenses in Oregon for current tax year..... 4.

 , , , .

5. Enter fixed-base percentage, but not more than 16% (round to four decimal places) (see instructions)..... 5.

 . %

6. Enter average Oregon gross receipts (see instructions)..... 6.

 , , , .

7. Base amount. Multiply line 6 by the percentage on line 5..... 7.

 , , , .

8. Subtract line 7 from line 4. If less than zero, enter -0-..... 8.

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Oregon Department of Revenue

Page 2 of 3 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

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450

0 0

Note: If you didn't have qualifying expenses in any of the prior three years, skip lines 16–19.

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

Part III. Oregon credit limitation:

22. Enter the greater of line 11 or line 2122.

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23. Enter credit amount certified by the Oregon Business Development Department (OBDD) or \$4 million, whichever is less23.

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24. Research tax credit (lesser of lines 22 or 23)24.

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Part IV. Refundable portion and nonrefundable portion:

25. Total tax credit from line 2425.

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26. Refund percentage based on number of Oregon employees (see instructions)26.

		%
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27. Multiply line 25 by percentage on line 26. This is the refundable portion of your tax credit. Enter this amount as a refundable credit on the appropriate Oregon schedule for your filing type (see instructions)27.

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28. Subtract line 27 from line 25. This is the nonrefundable portion of your tax credit. Enter this amount as a carryforward credit on the appropriate Oregon schedule for your filing type (see instructions)28.

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Include this schedule with your Oregon tax return or your credit may be denied.