

## Worksheet OR-21

Complete this worksheet to prepare to file Form OR-21. To complete your filing, go to Revenue Online at [www.oregon.gov/dor](http://www.oregon.gov/dor). This worksheet is for informational purposes only. **Do not file this worksheet.**

### Part C: Distributive proceeds

#### Income from all sources

6. Ordinary business income or (loss)	6. 756,789
7. Net rental real estate income or (loss)	7. (455,862)
8. Other net rental income or (loss)	8.
9. Guaranteed payments to partners	9.
10. Interest	10. 7,235
11. Ordinary dividends	11.
12. Royalties	12.
13. Net capital gain or (loss)	13.
14. Net IRC section 1231 gain or (loss)	14.
15. Other income or (loss)	15. 6,589
16. Total income from all sources. Add lines 6 through 15.	16. 314,751

#### Apportionable income from all sources

17. Non-apportionable income (see instructions)	17.
18. <b>Total apportionable income.</b> Line 16 minus line 17.	18. 314,751

#### Oregon apportionable income

19. Enter the apportionment percentage from Schedule OR-21-AP, line 12. You must attach Schedule OR-21-AP to apportion income. If you don't apportion income, enter 100.0000.	19. 100.0000 %
20. <b>Oregon apportionable income.</b> Line 18 multiplied by line 19.	20. 314,751
21. <b>Oregon allocated income</b> (see instructions).	21.
22. <b>Total Oregon distributive proceeds.</b> Line 20 plus line 21.	22. 314,751

### Part D: Tax, payments, penalty, and interest

23. <b>PTE elective tax.</b> (see instructions)	23. 28,910
24. <b>Total PTE-E tax payments.</b> Include all payments made prior to April 15, 2025.	24. 30,000
25. <b>Net tax.</b> If line 23 is more than line 24, you have tax to pay. Line 23 minus line 24.	25.
26. <b>Overpayment of tax.</b> If line 23 is less than line 24, you overpaid. Line 24 minus line 23.	26. 1,090

#### Penalty and interest

27. Penalty and interest for paying late (see instructions).	27.
28. Interest on underpayment of estimated tax (see instructions).	28.
29. Total penalty and interest due. Line 27 plus line 28.	29.

### Part E: Tax to pay or refund

30. <b>Net tax including penalty and interest.</b> Line 25 plus line 29. <b>This is the amount you owe.</b>	30.
31. <b>Overpayment less penalty and interest.</b> Line 26 minus line 29. <b>This is your refund.</b>	31. 1,090