Clear form

2024 Form OR-20-INC
Oregon Corporation Income Tax Return

Oregon Department of Revenue

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

Fiscal year beginning (MM/DD/YYYY) / /

Fiscal year ending (MM/DD/YYYY) / /

See instructions for checkboxes.

- ☐ New name
- ☐ New address
- ☐ Extension
- ☐ Form OR-37
- ☐ REIT/RIC
- ☐ Amended
- ☐ Form OR-24
- ☐ Federal Form 8886
- ☐ GILTI included on federal return
- ☐ Alternative apportionment request included

Corporation legal name

Federal employer identification number (FEIN) –

Doing business as (DBA) or assumed business name (ABN)

Attn: or c/o, first name | Initial | Attn: or c/o, last name

Corporation current address

City | State | ZIP code –

Contact first name | Initial | Contact last name

Contact phone – –

Email

Use **Form OR-20-INC** when the corporation derives Oregon-source income, but the income-producing activity doesn't actually constitute "doing business." **If the corporation has an Oregon address or has Oregon sales and one other apportionment factor for Oregon, the corporation should file Form OR-20.**

Continued on next page

Only complete questions A through C if this is your first return, or the answer changed during this tax year.

A. Incorporated in (state)

Incorporated on (date) (MM/DD/YYYY) / /

B. State of commercial domicile

C. Date business activity began in Oregon (MM/DD/YYYY) / /

D. NAICS code

E. ☐ (1) Consolidated federal return ☐ (2) Consolidated Oregon return ☐ (3) Corporations included in consolidated federal return, but not in Oregon return

F. Parent corporation name, if applicable

Parent corporation FEIN, if applicable –

G. List the tax years for which federal waivers of the statute of limitations are in effect and dates on which waivers expire

H. List the tax years for which your federal taxable income was changed by an IRS audit or by an amended federal return filed during this tax year

I. If first return, indicate: ☐ New business ☐ Successor to previous business

Previous business name

FEIN –

J. If final return, indicate: ☐ Withdrawn ☐ Dissolved ☐ Merged or reorganized

Merged or reorganized corporation name

FEIN –

Continued on next page

K. ☐ Utility or telecommunications companies (see instructions)

L. ☐ Limited partner income only. (include a copy of federal Schedule K-1, if applicable)

M. Fill in the amount of your total Oregon sales ..... **M.** , , , .00

1. Taxable income from U.S. corporation income tax return (see instructions) ..... 1. , , , .00
2. Total additions from Schedule OR-ASC-CORP, Section A (see instructions) ..... 2. , , , .00
3. Income after additions (line 1 plus line 2) ..... 3. , , , .00
4. Total subtractions from Schedule OR-ASC-CORP, Section B (see instructions) ..... 4. , , , .00
5. Net income before apportionment (line 3 minus line 4). Carry amount on line 5 to Schedule OR-AP, part 2, line 1 ..... 5. , , , .00
6. Enter the apportionment percentage from Schedule OR-AP, part 1, line 23 ..... 6. . %
7. Oregon taxable income from Schedule OR-AP, part 2, line 12 ..... 7. , , , .00

Tax

8. Calculated income tax (see instructions) ..... 8. , , , .00
9. Tax adjustments (include schedule) ..... 9. , , , .00
10. Tax before credits (line 8 plus line 9) ..... 10. , , , .00

Credits

11. Total standard credits from Schedule OR-ASC-CORP, Section C (see instructions) ..... 11. , , , .00
12. Tax after standard credits (line 10 minus line 11) ..... 12. , , , .00
13. Total carryforward credits from Schedule OR-ASC-CORP, Section D ..... 13. , , , .00

Continued on next page

Income tax

14.	Income tax after standard and carryforward credits (line 12 minus line 13)	14.
15.	LIFO benefit recapture subtraction (see instructions)	15.
16.	Net income tax (line 14 minus line 15, see instructions) (no minimum income tax)	16.
17.	Estimated tax payments, other prepayments, and refundable credits from Schedule ES line 8. Include payments made with extension	17.
18.	Withholding payments made on your behalf from pass-through entity or real estate income	18.
19.	**Tax due.** Is line 16 more than line 17 plus line 18? If so, line 16 minus lines 17 and 18	**Tax due** 19.
20.	**Overpayment.** Is line 16 less than line 17 plus line 18? If so, line 17 plus line 18, minus line 16	**Overpayment** 20.
21.	Penalty due with this return	21.
22.	Interest due with this return	22.
23.	Interest on underpayment of estimated tax (include Form OR-37)	23.
24.	Total penalty and interest (add lines 21 through 23)	24.
25.	**Total due** (line 19 plus line 24)	**Total due** 25.
26.	**Refund available** (line 20 minus line 24)	**Refund** 26.
27.	Amount of refund to be credited to your open estimated tax account	27.
28.	**Net refund** (line 26 minus line 27)	**Net refund** 28.

Continued on next page

Schedule ES—Estimated tax payments, other prepayments, and refundable credits

1. Quarter 1

Payer name

Payer FEIN – Date paid / /

1. Amount paid ..... 1. , , , .00

2. Quarter 2

Payer name

Payer FEIN – Date paid / /

2. Amount paid ..... 2. , , , .00

3. Quarter 3

Payer name

Payer FEIN – Date paid / /

3. Amount paid ..... 3. , , , .00

4. Quarter 4

Payer name

Payer FEIN – Date paid / /

4. Amount paid ..... 4. , , , .00

Continued on next page

5. Overpayment of another year's tax applied as a credit against this year's tax ..... 5. , , , .00

6. Payments made with extension or other prepayments for this tax year and date paid ..... 6. , , , .00

Date paid (MM/DD/YYYY) / /

7. Total refundable credits from Schedule OR-ASC-CORP, Section E ..... 7. , , , .00

8. Total prepayments and refundable credits (carry to line 17 above) ..... 8. , , , .00

Under penalty of false swearing, I declare that the information in this return and any enclosures are true, correct, and complete.

Officer signature

X

Date (MM/DD/YYYY) / /

Officer first name | Initial | Officer last name

Officer title

☐ **Check the box to authorize** the following individual(s) to receive and provide confidential tax information relating to this return.

Preparer signature other than taxpayer

X

Date (MM/DD/YYYY) / /

Phone – –

Preparer license number

Preparer first name | Initial | Preparer last name

Preparer address

City | State | ZIP code –

Mail refund returns and no tax due returns to:
Refund, PO Box 14777, Salem OR 97309-0960

Mail tax-to-pay returns with payment to:
Oregon Department of Revenue, PO Box 14790, Salem OR 97309-0470

Do not include a payment voucher with your return. Include a complete copy of your federal Form 1120 and schedules.

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2024 Schedule OR-AF
Schedule of Affiliates for Corporations

Oregon Department of Revenue

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

Corporation legal name (as shown on your Oregon return)

Federal employer identification number (FEIN)

–

1a. FEIN

–

1b. Business name

1c. Address

1d. City

1e. State

1f. ZIP code

–

1g. If new affiliate during this year, enter date affiliate became part of the unitary group. Date (MM/DD/YYYY)

/ /

1h. If affiliate ceased to be part of the unitary group during this year, indicate date affiliate left group. Date (MM/DD/YYYY)

/ /

2a. FEIN

–

2b. Business name

2c. Address

2d. City

2e. State

2f. ZIP code

–

2g. If new affiliate during this year, enter date affiliate became part of the unitary group. Date (MM/DD/YYYY)

/ /

2h. If affiliate ceased to be part of the unitary group during this year, indicate date affiliate left group. Date (MM/DD/YYYY)

/ /

Include additional schedules if needed. You must include this schedule with your Oregon corporation or insurance tax return.

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