

• **2014 Form 20**
Oregon Corporation
Excise Tax Return



* 0 2 5 8 1 4 0 1 0 1 0 0 0 0 *

• Fiscal year beginning / /	• Fiscal year ending / /
--------------------------------	-----------------------------

• Legal name:

• FEIN:

For office use only

DBA/ABN:

BIN:

• Address:

• City:

• St: • ZIP code:

Payment

1	2	3
•	•	•

- ☐ New name
• ☐ New address

- ☐ Extension
• ☐ Form 37
• ☐ Amended
• ☐ Form 24
• ☐ FCG-20
• ☐ Federal Form 8886
• ☐ REIT/RIC
• ☐ Accounting period change

Contact name :

• Contact phone:

Web:

FOR COMPUTER USE ONLY

Questions: Complete A through D only if this is your first return or the answer changed during 2014.

• A. Incorporated in (state); • Incorporated on (date)	• B. State of commercial domicile	• C. Date business activity began in Oregon	• D. Business Activity Code
• E. (1) <input type="checkbox"/> Consolidated federal return; • (2) <input type="checkbox"/> Consolidated Oregon return; • (3) <input type="checkbox"/> Corporations included in consolidated federal return, but not in Oregon return			
• F. <input type="checkbox"/> Low-income taxpayer	• G. Enter name of parent corporation, if applicable		• Enter FEIN of parent corporation, if applicable
• H. Number of Oregon corporations	• I. List the tax years for which federal waivers of the statute of limitations are in effect and dates on which waivers expire		
• J. 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			
• K. If first return, indicate <input type="checkbox"/> New business, or <input type="checkbox"/> Successor to previous business	Name of previous business	FEIN	BIN
• L. If final return, indicate <input type="checkbox"/> Withdrawn, <input type="checkbox"/> Dissolved, or <input type="checkbox"/> Merged or reorganized	Name of merged or reorganized corporation	FEIN	BIN
M. Utility or telecommunications companies (see instructions)... • M <input type="checkbox"/> N. Interstate broadcaster (see instructions) ... • N <input type="checkbox"/>			
O. If you did not complete Schedule AP, fill in the amount of your Oregon sales • O			

Additions

- | | |
|---|-----|
| 1. Taxable income from U.S. corporation income tax return (see instructions) | • 1 |
| 2. State, municipal, and other interest income not included in line 1 | • 2 |
| 3. Oregon excise tax and other state or foreign taxes on or measured by net income or profits | • 3 |
| 4. Income of related FSC or DISC..... | • 4 |
| 5. Total other additions (from Schedule ASC-CORP, see instructions)... | • 5 |
| 6. Total additions (add lines 2 through 5)..... | • 6 |
| 7. Income after additions (line 1 plus line 6) | 7 |

Subtractions

- | | |
|---|------|
| 8. Work opportunity credit wages not deducted on federal Form 1120.... | • 8 |
| 9. Dividend deduction (attach schedule and explanation)..... | • 9 |
| 10. Income of nonunitary corporations (attach schedule and explanation).... | • 10 |
| 11. Total other subtractions (from Schedule ASC-CORP, see instructions)... | • 11 |
| 12. Total subtractions (add lines 8 through 11)..... | • 12 |
| 13. Income before net loss deduction (line 7 minus line 12). If income is derived from sources | 13 |

both in Oregon and other states, carry amount from line 13 to Schedule AP-2, line 1.



* 0 2 5 8 1 4 0 1 0 2 0 0 0 0 *

14. Net loss deduction and net capital loss deduction if not apportioned (attach schedule).....	● 14	
15. Oregon taxable income (line 13 minus line 14, or amount from Schedule AP-2, line 11)	● 15	
16. Calculated excise tax (see instructions)	● 16	
17. FCG-20 adjustment (see instructions, attach worksheet).....	● 17	
18. Total calculated excise tax (line 16 minus line 17)	● 18	
19. Minimum tax (based on Oregon sales, see instructions)	● 19	
20. Tax (greater of line 18 or line 19)	● 20	
21. Tax adjustments (see instructions, attach schedule)	● 21	
22. Tax before credits (line 20 plus line 21)	● 22	
Credits (see instructions)		
23. Pollution control facilities credit	● 23	
24. Renewable energy development contribution credit	● 24	
25. Energy conservation project credit	● 25	
26. Energy transportation project credit	● 26	
27. Business energy credit.....	● 27	
28. Energy manufacturing facility credit.....	● 28	
29. Total other credits (from Schedule ASC-CORP)	● 29	
30. Total credits (add lines 23 through 29)	● 30	
Excise Tax		
31. Excise tax after credits (line 22 minus line 30, see instructions).....	● 31	
32. LIFO benefit recapture subtraction (see instructions).....	● 32	
33. Net excise tax (line 31 minus line 32).....	● 33	
34. 2014 estimated tax payments from Schedule ES line 8. Include payments made with extension	● 34	
35. Withholding payments made on your behalf from pass-through entity or real estate income	● 35	
36. Tax due. Is line 33 more than line 34 plus line 35? If so, line 33 minus lines 34 and 35.....	Tax due ● 36	
37. Overpayment. Is line 33 less than line 34 plus line 35? If so, line 34 plus line 35, minus line 33....	Overpayment ● 37	
38. Penalty due with this return	38	
39. Interest due with this return	39	
40. Interest on underpayment of estimated tax (attach Form 37).....	● 40	
41. Total penalty and interest (add lines 38 through 40)	41	
42. Total due (line 36 plus line 41)	Total due 42	
43. Refund available (line 37 minus line 41)	Refund 43	
44. Amount of refund to be credited to estimated tax	● 44	
45. Net refund (line 43 minus line 44).....	Net refund 45	

Schedule ES—Estimated Tax Payments or Other Prepayments

	Name of payer	Payer FEIN	Date of payment	Amount paid
1. Qtr 1		●	/ /	● 1
2. Qtr 2		●	/ /	● 2
3. Qtr 3		●	/ /	● 3
4. Qtr 4		●	/ /	● 4
5. Overpayment of last year's tax elected as a credit against this year's tax.....				5
6. Payments made with extension or other prepayments for this tax year and date paid			/ /	6
7. Claim of right credit (attach computation and explanation)				7
8. Total prepayments (carry to line 34 above)				8

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

Sign Here	Signature of officer	Signature of preparer other than taxpayer	License number of preparer
	X	X	●
	Date	Date	Phone number
	/ /	/ /	
	Print name of officer	Print name of preparer	
	Title of officer	Address of preparer	

Please attach a complete copy of your federal Form 1120 and schedules

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

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



* 0 2 5 8 1 4 0 1 0 3 0 0 0 0 *

Schedule AF: Schedule of Affiliates for Form 20

A Schedule of Affiliates **must** be filed every year with each consolidated tax return. List **only** those affiliates doing business in Oregon, or with Oregon source income, that are part of the unitary group included in this tax return.

Do not include in this list the corporation filing this tax return. You may copy this form if you have more than 10 affiliates to include on this list.

FEIN and BIN	Name and address	If new affiliate during this year, enter date affiliate became part of the unitary group	If affiliate ceased to be part of the unitary group during the year, indicate date affiliate left group
● FEIN #1	● Name	●	●
● BIN #1	Address		
● FEIN #2	● Name	●	●
● BIN #2	Address		
● FEIN #3	● Name	●	●
● BIN #3	Address		
● FEIN #4	● Name	●	●
● BIN #4	Address		
● FEIN #5	● Name	●	●
● BIN #5	Address		
● FEIN #6	● Name	●	●
● BIN #6	Address		
● FEIN #7	● Name	●	●
● BIN #7	Address		
● FEIN #8	● Name	●	●
● BIN #8	Address		
● FEIN #9	● Name	●	●
● BIN #9	Address		
● FEIN #10	● Name	●	●
● BIN #10	Address		

Attach additional schedules if needed