

**2022 Form OR-20-INC**  
**Oregon Corporation Income Tax Return**

Oregon Department of Revenue

Page 1 of 6 • 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*



Page 2 of 6 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

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

A. Incorporated in (state)

Two digit input box for state

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

Month/day/year input boxes

B. State of commercial domicile

Two digit input box for state

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

Month/day/year input boxes

D. NAICS code

Five digit input box for 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

Long text input box for parent corporation name

Parent corporation FEIN, if applicable

FEIN input box (two digit - seven digit)

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

Large empty text box for federal waivers

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

Large empty text box for IRS audit/amended return

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

Previous business name

Long text input box for previous business name

FEIN

FEIN input box (two digit - seven digit)

J. If final return, indicate: Withdrawn Dissolved Merged or reorganized

Merged or reorganized corporation name

Long text input box for merged/reorganized name

FEIN

FEIN input box (two digit - seven digit)

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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. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

1. Taxable income from U.S. corporation income tax return (see instructions) ..... 1. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

2. Total additions from Schedule OR-ASC-CORP, Section A (see instructions) ..... 2. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

3. Income after additions (line 1 plus line 2) ..... 3. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

4. Total subtractions from Schedule OR-ASC-CORP, Section B (see instructions) ..... 4. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

5. Net income before apportionment (line 3 minus line 4). Carry amount on line 5 to Schedule OR-AP, part 2, line 1 ..... 5. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

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. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

Tax 8. Calculated income tax (see instructions) ..... 8. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

9. Tax adjustments (include schedule) ..... 9. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

10. Tax before credits (line 8 plus line 9) ..... 10. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

Credits 11. Total standard credits from Schedule OR-ASC-CORP, Section C (see instructions) ..... 11. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

12. Tax after standard credits (line 10 minus line 11) ..... 12. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

13. Total carryforward credits from Schedule OR-ASC-CORP, Section D ..... 13. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

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Income tax

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

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

1. Quarter 1

Payer name

[Grid for Payer name]

Payer FEIN

[Grid for Payer FEIN]

Date paid

[Grid for Date paid]

1. Amount paid.....1. [Grid] , [Grid] , [Grid] , [Grid] . 0 0

2. Quarter 2

Payer name

[Grid for Payer name]

Payer FEIN

[Grid for Payer FEIN]

Date paid

[Grid for Date paid]

2. Amount paid.....2. [Grid] , [Grid] , [Grid] , [Grid] . 0 0

3. Quarter 3

Payer name

[Grid for Payer name]

Payer FEIN

[Grid for Payer FEIN]

Date paid

[Grid for Date paid]

3. Amount paid.....3. [Grid] , [Grid] , [Grid] , [Grid] . 0 0

4. Quarter 4

Payer name

[Grid for Payer name]

Payer FEIN

[Grid for Payer FEIN]

Date paid

[Grid for Date paid]

4. Amount paid.....4. [Grid] , [Grid] , [Grid] , [Grid] . 0 0

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Page 6 of 6 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

- 5. Overpayment of another year's tax applied 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.   ,   ,   ,   .      
Date paid (MM/DD/YYYY)  
  /   /
- 7. Total refundable credits from Schedule OR-ASC-CORP, Section E .....7.   ,   ,   ,   .
- 8. Total prepayments and refundable credits (carry to line 17 on previous page) .....8.   ,   ,   ,   .

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

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.

