Clear form

2024 Form OR-20
Oregon Corporation Excise 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 (check all that apply)

- ☐ New name
- ☐ New address
- ☐ OR-FCG-20
- ☐ Extension
- ☐ Form OR-37
- ☐ REIT/RIC
- ☐ Amended
- ☐ Form OR-24
- ☐ IC-DISC
- ☐ Ag co-op
- ☐ Federal Form 8886
- ☐ GILTI included on federal form
- ☐ Accounting period change
- ☐ 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

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. Number of Oregon corporations

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

I. 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

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

Previous business name

FEIN –

K. If final return, indicate: ☐ Withdrawn ☐ Dissolved ☐ Merged or reorganized

Merged or reorganized corporation name

FEIN –

L. ☐ Utility or telecommunications companies (see instructions)

M. ☐ PL86-272 protected affiliate(s), attach schedule (see instructions)

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

Continued on next page

1.	Taxable income from U.S. corporation income tax return (see instructions)	1.
2.	Total additions from Schedule OR-ASC-CORP, Section A (see instructions)	2.
3.	Income after additions (line 1 plus line 2)	3.
4.	Total subtractions from Schedule OR-ASC-CORP, Section B (see instructions)	4.
5.	Income before net loss deduction (line 3 minus line 4). **If income is derived from sources both in Oregon and other states, carry amount from line 5 to Schedule OR-AP, part 2, line 1**	5.
6.	Net loss deduction if not apportioned (include schedule, enter as a positive number)	6.
7.	Net capital loss deduction if not apportioned (include schedule, enter as a positive number)	7.
8.	Enter the apportionment percentage from Schedule OR-AP, part 1, line 23; enter 100.0000 if you don't apportion income. **You must include Schedule OR-AP to apportion income**	8. . %
9.	Oregon taxable income (line 5 minus lines 6 and 7, or Schedule OR-AP, part 2, line 12)	9.

Tax

10.	Calculated excise tax (see instructions)	10.
11.	Schedule OR-FCG-20 adjustment (include schedule)	11.
12.	Total calculated excise tax (line 10 minus line 11)	12.
13.	Minimum tax (see instructions)	13.
14.	Tax (greater of line 12 or line 13)	14.
15.	Tax adjustments (see instructions, include schedule)	15.
16.	Tax before credits (line 14 plus line 15)	16.

Continued on next page

Credits

17. Total standard credits from Schedule OR-ASC-CORP, Section C.....17. , , , .00

18. Tax after standard credits (line 16 minus line 17, not less than minimum tax) .....18. , , , .00

19. Total carryforward credits from Schedule OR-ASC-CORP, Section D....19. , , , .00

Excise tax

20. Excise tax after standard and carryforward credits (line 18 minus line 19, not below minimum tax; see instructions).....20. , , , .00

21. LIFO benefit recapture subtraction (see instructions).....21. , , , .00

22. Net excise tax (line 20 minus line 21).....22. , , , .00

23. Estimated tax payments, other prepayments, and refundable credits from Schedule ES line 8. Include payments made with extension.....23. , , , .00

24. Withholding payments made on your behalf from pass-through entity or real estate income (include schedule) .....24. , , , .00

25. **Tax due.** Is line 22 more than line 23 plus line 24? If so, line 22 minus lines 23 and 24.....**Tax due** 25. , , , .00

26. **Overpayment.** Is line 22 less than line 23 plus line 24? If so, line 23 plus line 24, minus line 22 .....**Overpayment** 26. , , , .00

27. Penalty due with this return .....27. , , , .00

28. Interest due with this return .....28. , , , .00

29. Interest on underpayment of estimated tax (include Form OR-37) .....29. , , , .00

30. Total penalty and interest (add lines 27 through 29).....30. , , , .00

Continued on next page

31. Total due (line 25 plus line 30) ..... **Total due** 31. , , , .00

32. **Refund** available (line 26 minus line 30) ..... **Refund** 32. , , , .00

33. Amount of refund to be credited to your open estimated tax account... 33. , , , .00

34. Net refund (line 32 minus line 33) ..... **Net refund** 34. , , , .00

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

Continued on next page

4. Quarter 4

Payer name

Payer FEIN – Date paid / /

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

Schedule ES

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 ... 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 23 on page 4) ... 8. , , , .00

Continued on next page

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.