

**Schedule AP
Apportionment of Income for Corporations and Partnerships**

Tax Year: _____

Name of entity as shown on your Oregon return	Oregon business identification number	Federal employer identification number
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Describe the nature and location(s) of your Oregon business activities: _____

Schedule AP-1—Apportionment information

(Do not enter an amount of less than zero)

Property/real estate income and interest factor

	(A) Oregon	(B) Everywhere
1. Inventories.....	1	
2. Buildings and other depreciable assets.....	2	
3. Land.....	3	
4. Other assets.....	4	
5. Minus: Construction in progress.....	5	
6. Rented property (capitalize at 8 times the rental paid).....	6	
7. Net income from real property (insurance only).....	7	
8. Interest received on loans secured by real property (insurance only).....	8	
9. Total property or real estate income and interest.....	9	

Wage and commission factor

10. Compensation of officers.....	10	
11. Other wages, salaries, and commissions.....	11	
12. Total wages and compensation.....	12	

Sales factor

13. Shipped from outside Oregon.....	13	
14. Shipped from inside Oregon.....	14	
15. Shipped from Oregon to the United States government.....	15	
16. Shipped from Oregon to purchasers where corporation is not taxable.....	16	
17. Other business receipts.....	17	
18. Direct premiums (insurance only).....	18	
19. Annuity considerations (insurance only).....	19	
20. Finance and service charge (insurance only).....	20	
21. Total sales.....	21	

22. **Oregon apportionment percentage**..... 22 %

Schedule AP-2—Taxable income computation

1. Income.....	1	
2. Subtract: Net nonbusiness income included in line 1. Attach schedule	2	
3. Subtract: Gains from prior year installment sales included in line 1. Attach schedule	3	
4. Total net income subject to apportionment.....	4	
5. Oregon apportionment percentage (from Schedule AP-1, line 22).....	5	x %
6. Income apportioned to Oregon (line 4 times line 5).....	6	
7. Add: Net nonbusiness income allocated entirely to Oregon. Attach schedule	7	
8. Add: Gain from prior year installment sales apportioned to Oregon. Attach schedule	8	
9. Total of lines 6, 7, and 8.....	9	
10. (a) Oregon apportioned net loss from prior years.....		
(b) Net capital loss from other years [from tax year(s) _____].....		
Total loss (line 10a plus line 10b).....	10	
11. Oregon taxable income (line 9 minus line 10).....	11	