

**Schedule AP** Tax Year **2009**

**Apportionment of Income for Corporations and Partnerships**



\* 1 5 5 7 0 9 0 1 0 1 0 0 0 0 \*

Name of entity as shown on your Oregon return	FEIN	BIN
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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. <b>Total</b> 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. <b>Total</b> 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. <b>Total</b> sales ..... 21	●	●

22. **Oregon apportionment percentage** (Enter the amount from the worksheet) ..... 22 \_\_\_\_\_ . \_\_\_\_\_ %

**Schedule AP-2 – Taxable income computation**

1. Income ..... 1		
2. Subtract: Net nonbusiness income included in line 1. <b>Attach schedule</b> ..... 2	●	
3. Subtract: Gains from prior year installment sales included in line 1. <b>Attach schedule</b> ..... 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. <b>Attach schedule</b> ..... 7	●	
8. Add: Gain from prior year installment sales apportioned to Oregon. <b>Attach schedule</b> ..... 8	●	
9. Total of lines 6, 7, and 8 ..... 9		
10. (a) Oregon apportioned net loss from prior years ..... 10a		
(b) Net capital loss from other years. <b>Attach schedule</b> ..... 10b		
<b>Total loss</b> (line 10a plus line 10b) ..... 10	●	
11. <b>Oregon taxable income</b> (line 9 minus line 10) ..... 11		