

2024 Form OR-65

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Oregon Department of Revenue



Office use only
Date received

Oregon Partnership Income Return

Submit original form—do not submit photocopy.

Enter dates if fiscal or short year Beginning: Mo Day Year Ending: Mo Day Year

Amended return
Short-year return

Type or print clearly and answer all the questions below.

Partnership name Federal employer identification number (FEIN)

Doing business as (DBA) or assumed business name (ABN) only if different from legal name

Partnership mailing address Partnership phone

City State ZIP code Date activities started in Oregon

First name of partner who has the partnership books Initial Last name Partner contact phone

Partner mailing address City State ZIP code

Type of entity:

Partnership Limited partnership Limited liability company Limited liability partnership

Check all applicable boxes:

(a) Final return (b) Initial return (c) Amended due to federal audit or adjustments
(d) Name change (e) Accounting period change
(f) Extension filed—extension due date: (g) Form OR-24
(h) You have federal Form 8886, a REIT, or a RIC

Yes

1. Doing business in Oregon.

A. Did the partnership do business in Oregon during the year? 1A.

2. Requirement to file Oregon partnership return.

A. Does the partnership have income or loss derived from sources in Oregon? 2A.

B. Does the partnership have Oregon resident partners? 2B.

3. Partnership minimum tax.

A. Tax liability. Did you answer yes to question 1 and question 2A and/or 2B?
If yes, enter \$150; if no, enter 0 (see instructions) 3A. \$ .00
B. Payments. Enter prepayments already made 3B. \$ .00
C. Tax due. If line 3A is more than line 3B, you have tax to pay. Line 3A minus line 3B 3C. \$ .00
D. Refund. If line 3B is more than line 3A, you have a refund. Line 3B minus line 3A 3D. \$ .00

4. Partner information.

A. Did the partners' profit/loss sharing percentages change during the year? 4A.

B. Were the Oregon modifications divided according to each partner's profit sharing percentage? 4B.

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Yes

4. Partner information. (Continued)

- C. Does the partnership have corporate partners? 4C. [ ]
D. Enter the number of federal Schedules K-1 issued to all partners: Total 4D. [ ]
Oregon residents 4D. [ ]
Nonresidents 4D. [ ]
E. If there are nonresident partners, enter how many partners were included on a Form OR-OC to report this income: 4E. [ ]

5. Prior year returns and federal audits.

- A. Was a 2023 Oregon partnership return filed? 5A. [ ]
If not, why?: \_\_\_\_\_
B. Was an amended federal return filed for a prior year? 5B. [ ]
If yes, what tax year(s) were changed? \_\_\_\_\_
C. Did a federal audit or adjustment change a prior year or the current year tax return? 5C. [ ]
If yes, what tax year(s) were changed? \_\_\_\_\_
D. Did the partnership make an opt-out election under Internal Revenue Code (IRC) Section 6221(b) for tax year 2024? 5D. [ ]
If "No," complete the following information (see instructions).

Federal partnership representative contact information

Table with 4 columns: First name, Initial, Last name, Contact phone. Includes fields for Entity name and Contact phone.

6. Business inside and outside of Oregon.

- A. Did the partnership have business activity both inside and outside of Oregon during the year? 6A. [ ]
If you answered yes, use the Oregon apportionment percentage from Schedule OR-AP to figure Oregon source income. Include the schedule with your return.

7. Other taxing authorities.

- A. Do partnership employees perform services in the TriMet Transit District? 7A. [ ]
B. Do any partners have self-employment income from the partnership in the TriMet Transit District? 7B. [ ]
C. Do partnership employees perform services in the Lane Transit District? 7C. [ ]
D. Do any partners have self-employment income from the partnership in the Lane Transit District? 7D. [ ]
If you answered yes to 7B and/or 7D, then the individual partners must file Form OR-TM and/or Form OR-LTD or the partnership may elect to file on the partners' behalf.

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**Schedule I—Oregon modifications to federal partnership income and credits passed through to partners.** List the name, numeric code, and amount for each addition, subtraction, and credit (see instructions). Include schedules to explain and compute the modifications and credits.

**Note:** A partner's share of each modification or credit must be reported to the partner on their federal Schedule K-1, Schedule OR-K-1 or equivalent. Generally, a partner's share of each modification or credit is figured using the partner's profit/loss sharing percentage.

Additions—Items <b>not</b> included in federal partnership income which <b>are taxable</b> to Oregon.		Code	Amount	
8.	_____	8a.	8b. \$	.00
9.	_____	9a.	9b. \$	.00
10.	_____	10a.	10b. \$	.00
11.	_____	11a.	11b. \$	.00

Subtractions—Items included in federal partnership income that are <b>not taxable</b> to Oregon.		Code	Amount	
12.	_____	12a.	12b. \$	.00
13.	_____	13a.	13b. \$	.00
14.	_____	14a.	14b. \$	.00
15.	_____	15a.	15b. \$	.00

Credits—Oregon tax credits earned by the partnership that can be passed through to the partners.		Code	Amount	
16.	_____	16a.	16b. \$	.00
17.	_____	17a.	17b. \$	.00
18.	_____	18a.	18b. \$	.00
19.	_____	19a.	19b. \$	.00

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

Sign here <input checked="" type="checkbox"/>	General partner or LLC member signature	Paid preparer signature		Paid preparer license number
		X		
Date	/ /	Date	Phone ( ) -	
General partner or LLC member printed name	Paid preparer printed name			
General partner or LLC member title	Paid preparer address			
	City	State	ZIP code	

### Make your payment

- **Online payments:** You may make payments online at [www.oregon.gov/dor](http://www.oregon.gov/dor).
- **Mailing your payment:** We accept checks, money orders, and cashier's checks made payable to the Oregon Department of Revenue. On the payment, write your daytime phone number, FEIN, and "2024 Oregon Form OR-65." Send your payment in the same envelope as your return. Don't mail cash. Don't use Form OR-65-V if sending a payment with your return.

You can mail the Form OR-65 and any required enclosures to:

**Oregon Department of Revenue**  
**PO Box 14555**  
**Salem OR 97309-0940**

**Include a complete copy of the 2024 federal partnership return** and required schedules as indicated in the instructions.