

150-314-0380

Example:

Total dividends	\$30,000
Less dividend received deduction (70%)	<u>(21,000)</u>
Net dividends	<u>\$9,000</u>
Apportionable dividends (\$20,000 – \$14,000)	\$6,000
Nonapportionable dividends allocated to Oregon (\$10,000 – \$7,000)	\$3,000