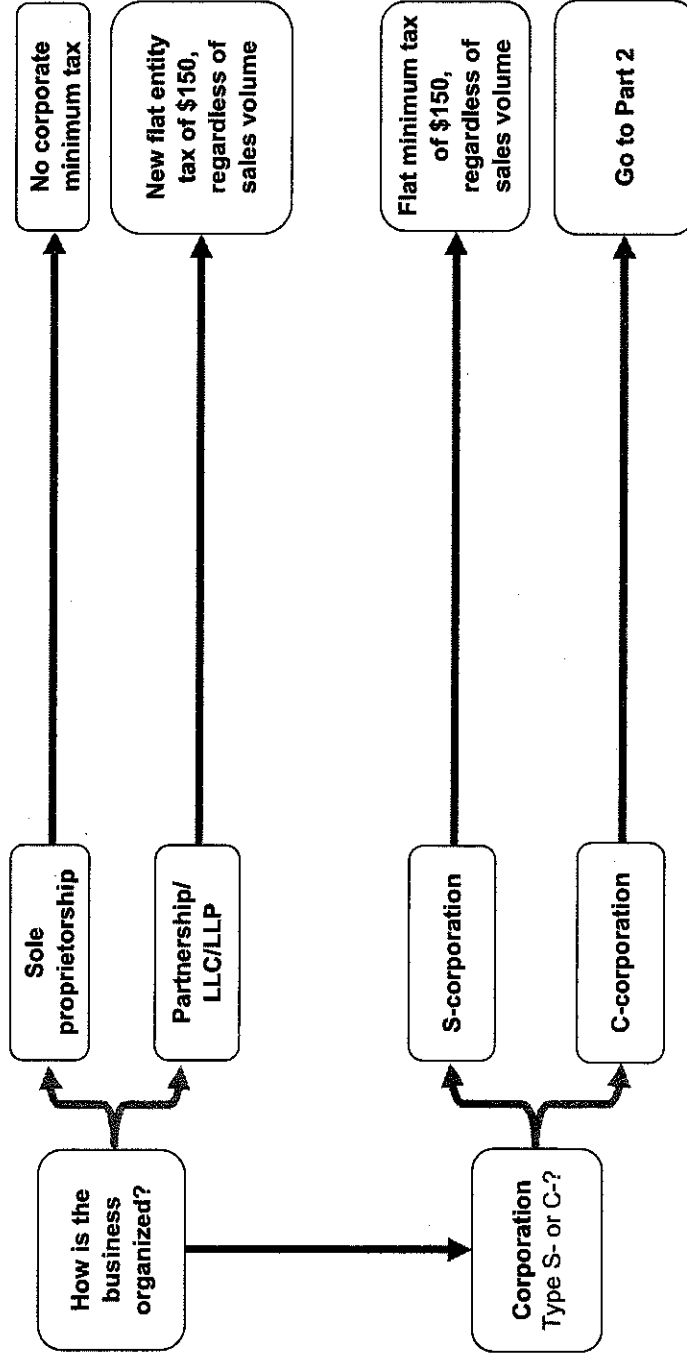


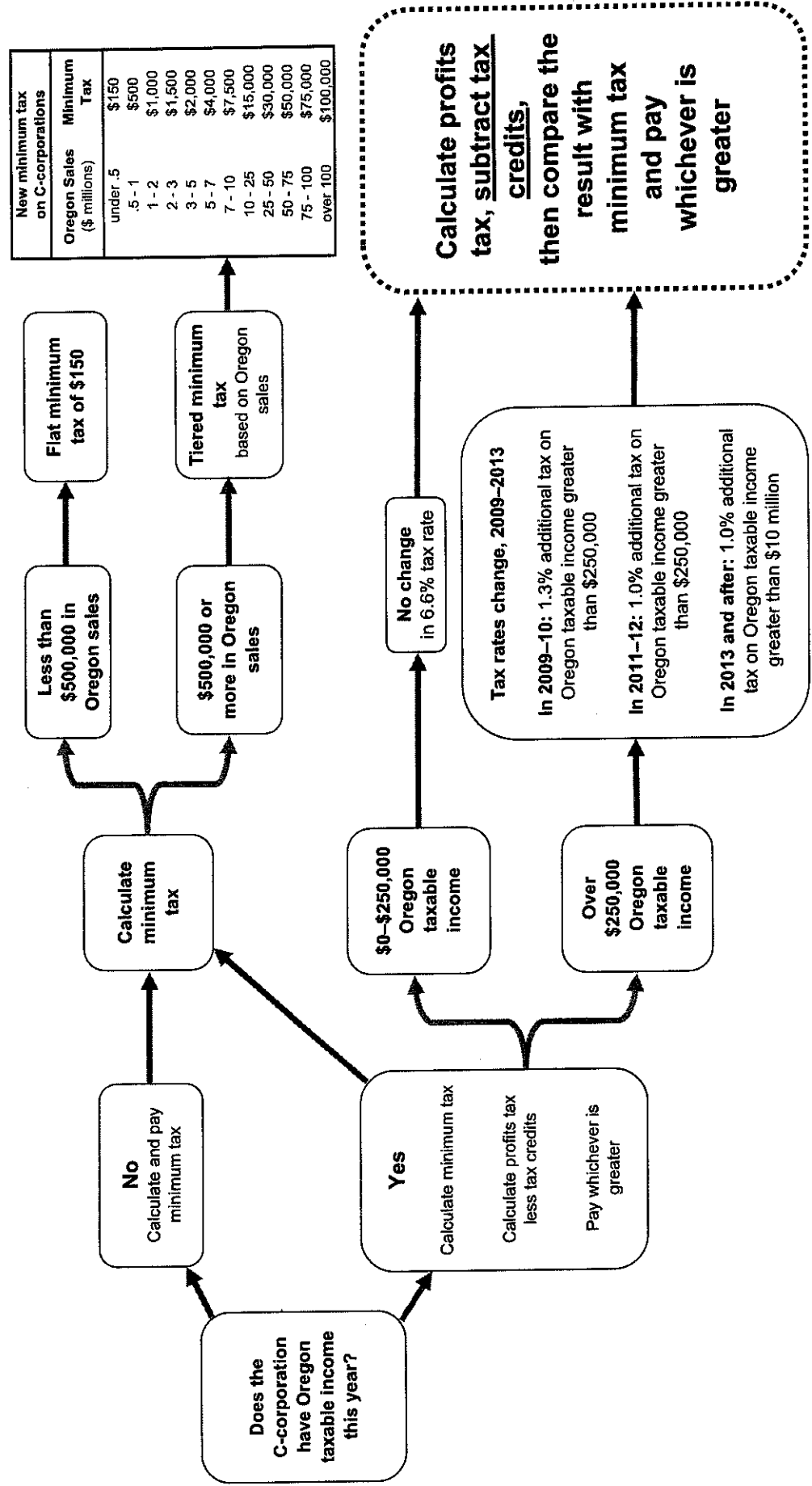
Which businesses will pay tax under Measure 67?

Part 1: What kind of business is it?



Which businesses will pay tax under Measure 67?

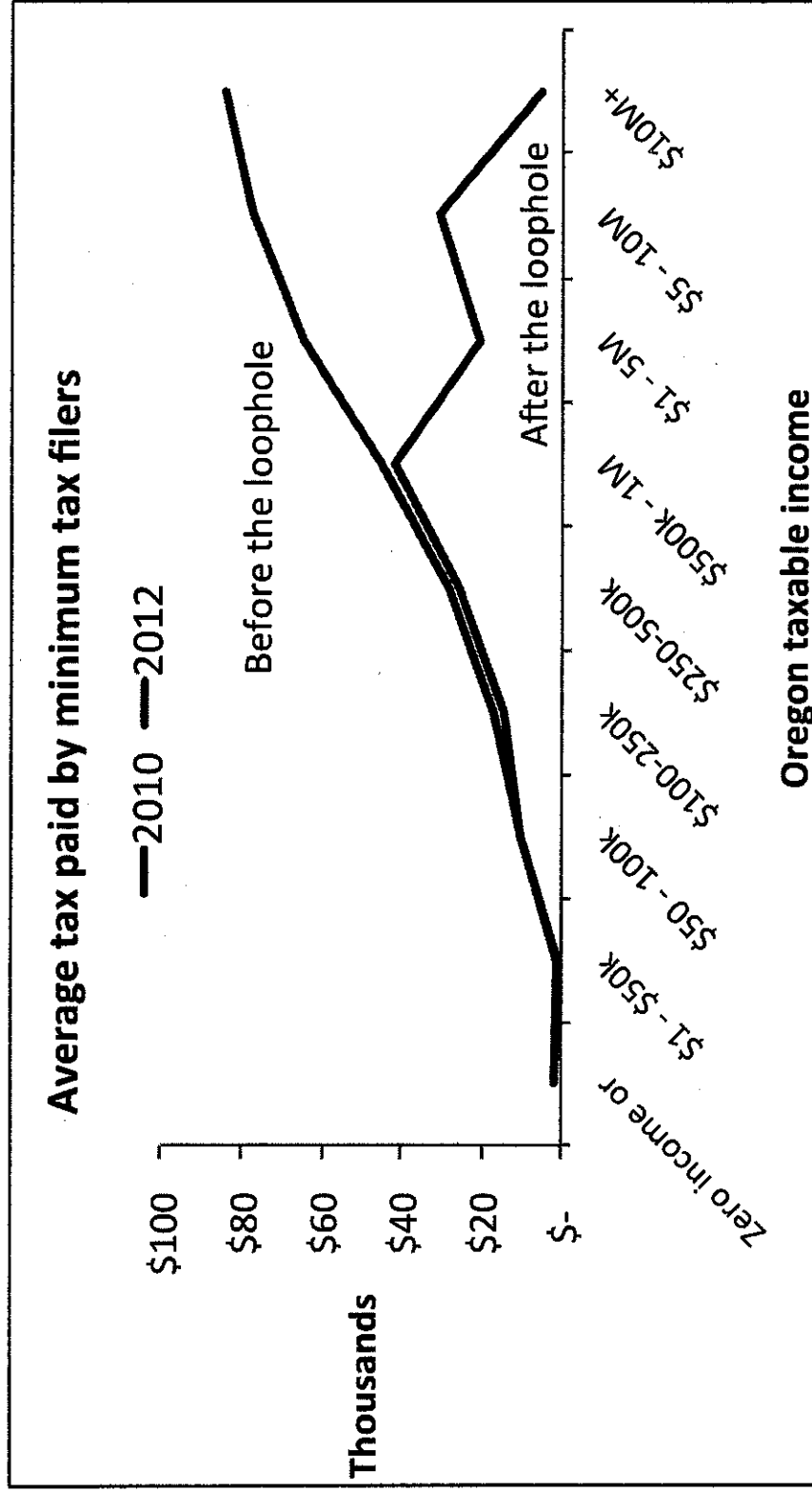
Part 2: Does the C-corporation pay the minimum tax or the profits tax?



| Oregon Sales (\$ millions) | Minimum Tax |
|----------------------------|-------------|
| under .5 | \$150 |
| .5 - 1 | \$500 |
| 1 - 2 | \$1,000 |
| 2 - 3 | \$1,500 |
| 3 - 5 | \$2,000 |
| 5 - 7 | \$4,000 |
| 7 - 10 | \$7,500 |
| 10 - 25 | \$15,000 |
| 25 - 50 | \$30,000 |
| 50 - 75 | \$50,000 |
| 75 - 100 | \$75,000 |
| over 100 | \$100,000 |

Calculate profits tax, subtract tax credits, then compare the result with minimum tax and pay whichever is greater

The Zero-Tax Loophole lets corporations pay less than the minimum



Calculations based on FY2012 data from Oregon Department of Revenue

