



Taxation of Business Income

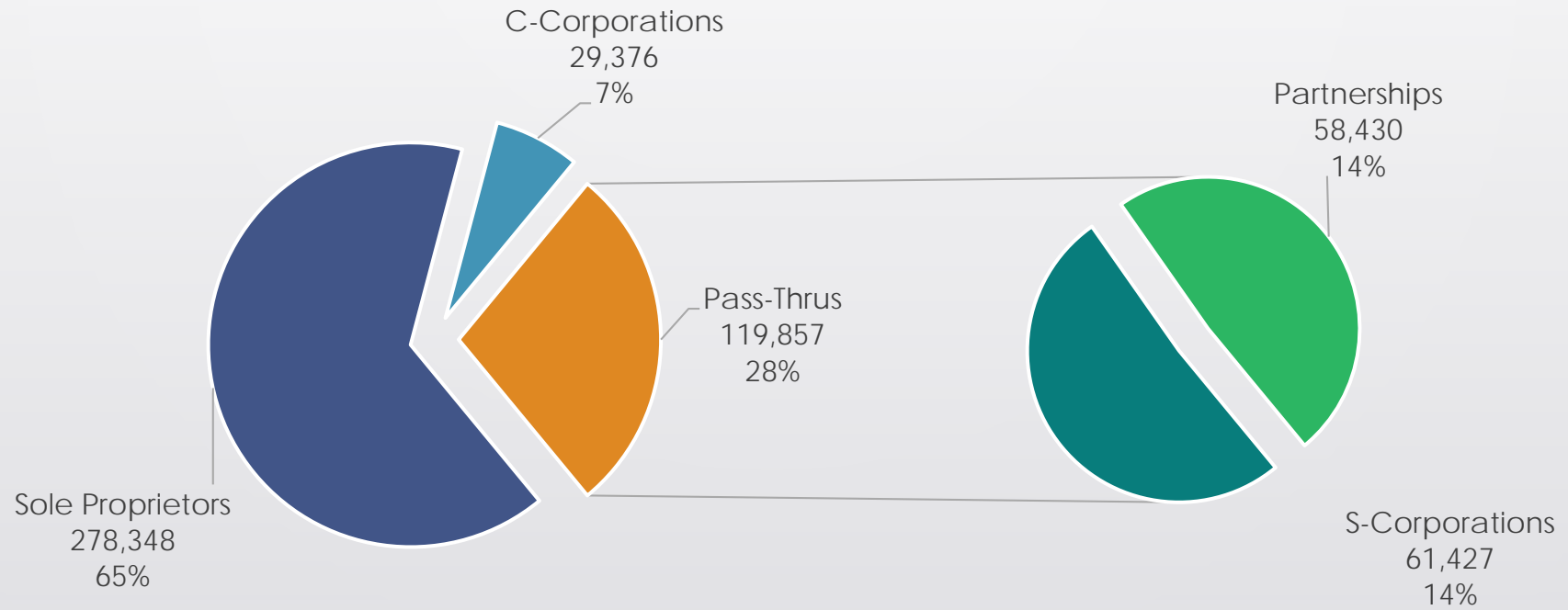
Legislative Revenue Office



Business Entity Types

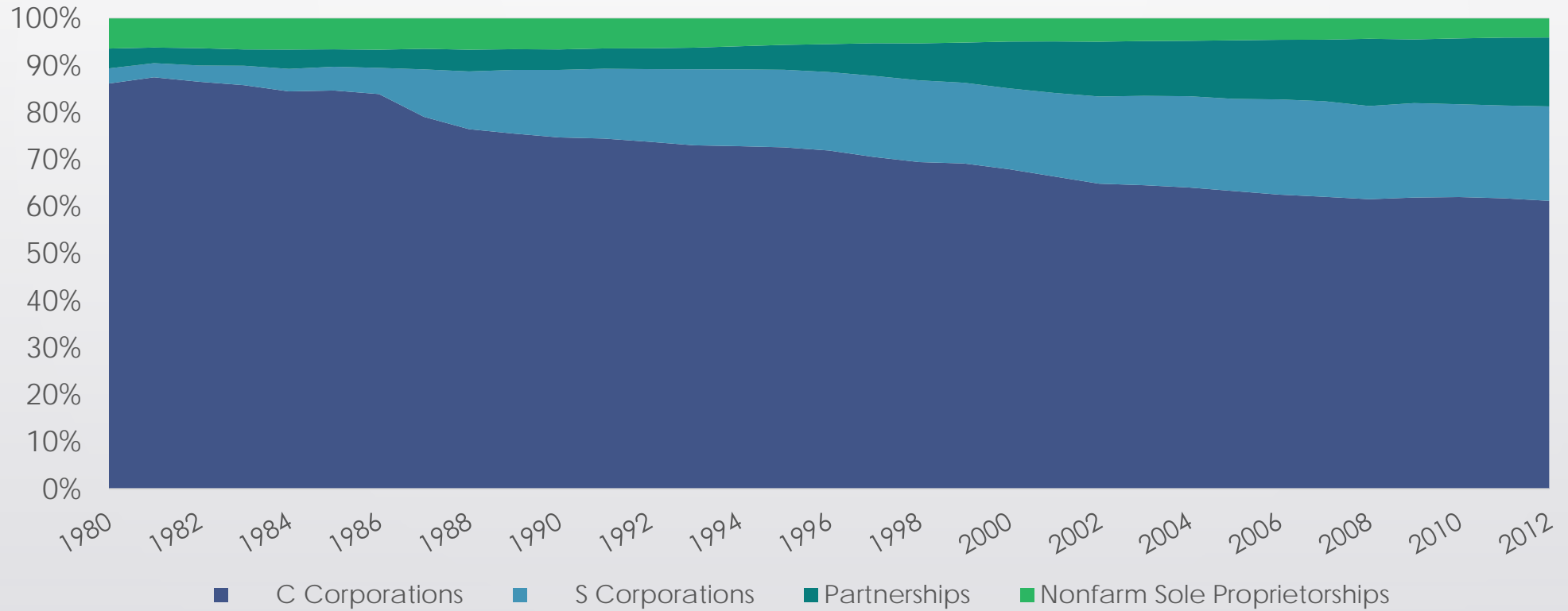
- Sole Proprietor
- Partnership
- S-Corporation
- C-Corporation
- LLC

2014 Tax Returns with Business Income



Data Source: Oregon Department of Revenue

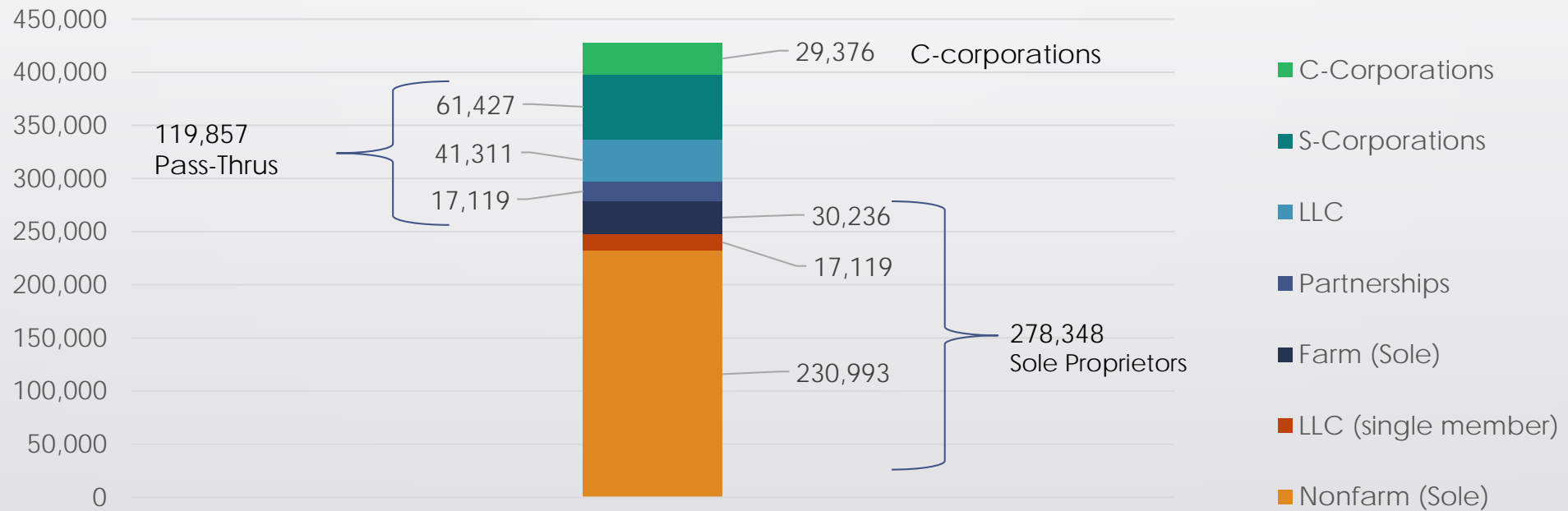
Share of U.S. Business Receipts



Data Source: Internal Revenue Service

2014 Tax Returns with Business Income

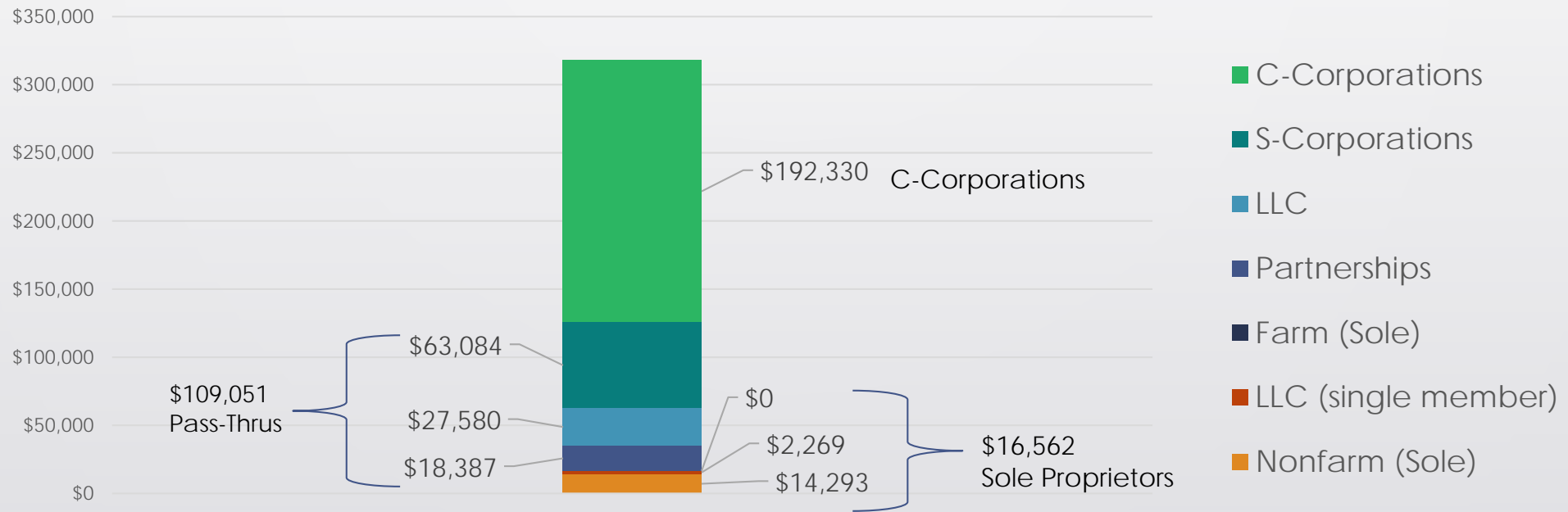
427,581



Data Source: Oregon Department of Revenue, Internal Revenue Service

2014 Estimated Oregon Sales

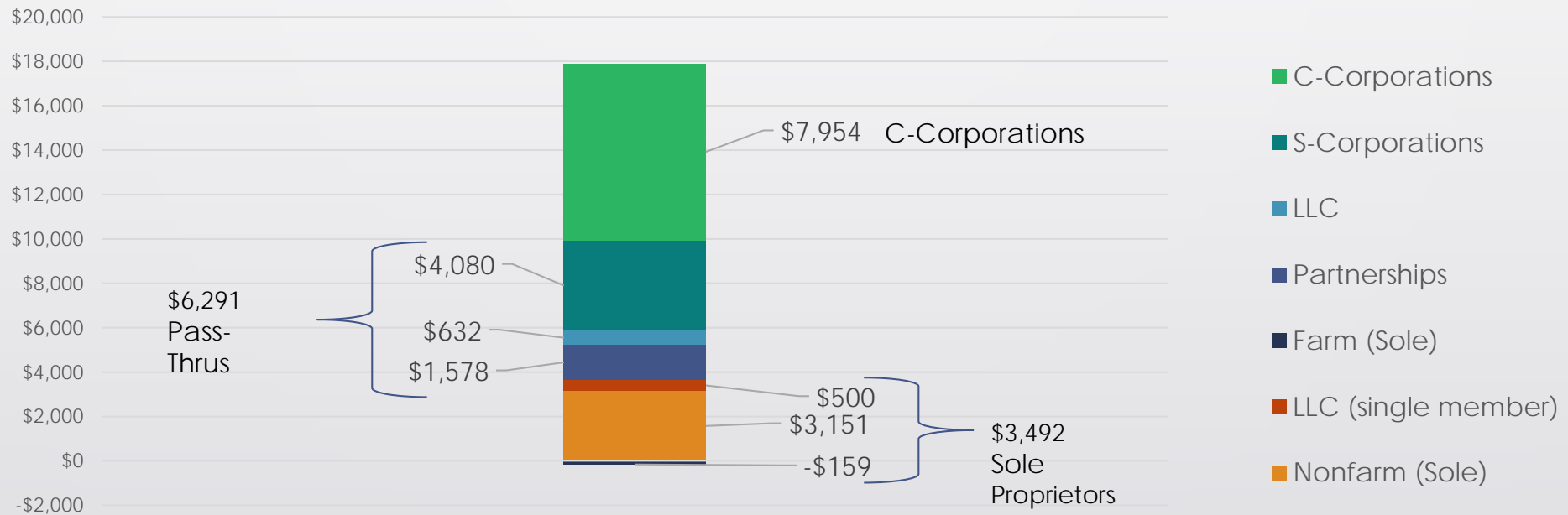
\$317,944 Million



Data Source: Oregon Department of Revenue, Internal Revenue Service

2014 Estimated Business Income

\$17,737 Million



Data Source: Oregon Department of Revenue

Share of key metrics, 2014



Data Source: Oregon Department of Revenue, Internal Revenue Service