

Examples of a Commercial/Business Activities Tax, \$M

Tax = \$250 + .48% of Oregon sales above \$1 million

| | | Sales | | | |
|------------------------|------------------------|---------|-----------|-----------|---------|
| | | Total | In Oregon | Exported | CAT/BAT |
| S-corporation | Lumber producer | \$310.0 | \$20.0 | \$290.0 | \$0.091 |
| LLC | Farmer | \$410.0 | \$5.0 | \$405.0 | \$0.019 |
| Sole Proprietor | Graphic Designer | \$2.2 | \$2.0 | \$0.2 | \$0.005 |
| | | | | | |
| | | Total | To Oregon | Elsewhere | |
| C-corporation | Manufacturer w/o nexus | \$600.0 | \$150.0 | \$450.0 | \$0.715 |

Tree to Table

| Production Level | Inputs | Value Added | Sales | | | CAT/BAT |
|------------------------|---------|-------------|----------|-----------|----------|---------|
| | | | Total | In Oregon | Exported | |
| Cutting | | \$5.0 | \$5.000 | \$1.000 | \$4.000 | min tax |
| Processing | \$1.000 | \$5.0 | \$6.000 | \$1.500 | \$4.500 | \$0.003 |
| Lumber Wholesaler | \$1.503 | \$2.0 | \$3.504 | \$0.904 | \$2.600 | min tax |
| Furniture Manufacturer | \$0.904 | \$10.1 | \$11.004 | \$3.004 | \$8.000 | \$0.010 |
| Retailer | \$3.014 | \$1.0 | \$4.019 | \$2.519 | \$1.500 | \$0.008 |

Number of Business by Oregon Sales, Tax Year 2014

