



ADMINISTRATIVE RULE REVIEW

New Rule	Rule No. 150-317-1320	
	Page Page 1 of 1	Last Revised Date December 27, 2019
	NOTICE OF INTENDED ACTION	
	Bulletin Dated January 2020	Hearing Scheduled

PURPOSE: Provides guidance to taxpayers regarding corporate activity estimated tax payment obligations for unitary groups of taxpayers filing a single return, and for those who must apportion their commercial activity.

1 **150-317-1320**

2 **Estimated Tax: Unitary Groups and Apportioned Returns**

3 (1) If two or more entities file a single Corporate Activity Tax (CAT) return as a unitary group, as
4 described in Oregon Laws 2019, chapter 122, section 58(19), as amended by Oregon Laws 2019, chapter
5 579, section 50, each shall be jointly and severally liable for the filing and payment of the estimated tax
6 liability. Estimated tax payments shall be made on a combined basis.

7 (2) See OAR 150-317-1310 for an explanation of how to compute an underpayment of estimated tax for
8 entities filing a single CAT return as a unitary group.

9 (3) Persons that are required to apportion the amount of the cost input or labor cost subtraction under
10 Oregon Laws 2019, chapter 122, section 64, as amended by Oregon Laws 2019, chapter 579, section 53,
11 between Oregon and other states, are required to use either the current period’s actual or the prior full-
12 year’s apportionment factor, as calculated under OAR 150-317-1200, to meet the annualization exception
13 to underpayment of estimated taxes. The prior year’s apportionment factor may only be used if the prior
14 year’s return covered a full 12 months.

15 **Stat. Auth.:** ORS 305.100, Oregon Laws 2019, chapter 122, section 72

16 **Stats. Implemented:** Oregon Laws 2019, chapter 122, sections 60, 62, and 74; Oregon Laws 2019,
17 chapter 122, section 70, as amended by Oregon Laws 2019, chapter 579, section 56; ORS 314.505,
18 314.525