Oregon Corporation Affiliate Schedule

The purpose of Schedule AF is to list only those affiliates doing business in Oregon, or with Oregon source income, that are included in the Oregon consolidated return. Corporations included in the Schedule AF will be the same as federal Form 851 only if all the corporations listed meet the criteria shown above.

For tax year 2008, every corporation listed on the Schedule AF is subject to a $10 minimum tax (ORS 317.090). The Department would like to ensure our ability to accurately assess tax due without additional burden on the Corporations caused by reporting errors contained in the Schedule AF. Failure to accurately reflect your Oregon Corporations on your Schedule AF may result in notification of additional tax due.

Please report the following on Schedule AF:

- Each affiliate corporation's name and address;
- Federal Employer Identification Number (FEIN);
- Oregon Business ID Number (BIN);
- Date the affiliate became part of the unitary group if this occurred during the tax year being reported
- Date the affiliate left the unitary group if this occurred during the tax year being reported

Include as many schedules as necessary to list all the appropriate corporations.

Have questions? Need help?

E-mail.....corp.help.dor@state.or.us
This e-mail address is not secure and confidentiality cannot be ensured.
General tax and policy questions only.

General tax information..... www.oregon.gov/DOR
or call 1-503-378-4988, or toll free in Oregon at 1-800-356-4222