



ADMINISTRATIVE RULE REVIEW

New Rule  Temporary Rule - DRAFT	Rule No. <b>150-317-1320</b>	
	Page <b>Page 1 of 1</b>	Last Revised Date <b>December 9, 2019</b>
	NOTICE OF INTENDED ACTION	
	Bulletin Dated	Hearing Scheduled

PURPOSE: This rule provides guidance 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 and 579, each shall be jointly and severally liable for the  
5 filing and payment of the estimated tax liability. Estimated tax payments shall be made on a combined  
6 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 commercial activity, for purposes of the cost input or labor cost  
10 subtraction, as defined in ORS chapter 317A, between Oregon and other states, are required to use either  
11 the current period's actual or the prior full-year's apportionment factor, as calculated under OAR 150-  
12 317-1200, to meet the annualization exception to underpayment of estimated taxes. The prior year's  
13 apportionment factor may only be used if the prior year's return covered a full 12 months.

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

15 **Stats. Implemented:** Oregon Laws 2019, chapters 122, 579, ORS 314.505, 314.525