



TEMPORARY ADMINISTRATIVE ORDER
INCLUDING STATEMENT OF NEED & JUSTIFICATION

REV 2-2020
CHAPTER 150
DEPARTMENT OF REVENUE

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FILING CAPTION: Corporate Activity Tax Temporary Rules, Oregon Laws 2019, chapters 122 and 579.

EFFECTIVE DATE: 02/01/2020 THROUGH 07/29/2020

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NEED FOR THE RULE(S):

These rules provide guidance relating to the Corporate Activity Tax (CAT) established under Oregon Laws 2019, chapter 122, sections 58 to 76 (enrolled HB 3427), as amended by Oregon Laws 2019, chapter 579, sections 50 to 60 (enrolled HB 2164), which became effective January 1, 2020. These rules clarify the scope of several exclusions from commercial activity and related procedures. Taxpayers need guidance in order to be compliant, including determining when to register and how much quarterly estimated tax is due starting with the first estimated tax payment due on April 30, 2020.

JUSTIFICATION OF TEMPORARY FILING:

1. The Corporate Activity Tax requires quarterly estimated payments beginning April 30, 2020. Taxpayers also must register if they have commercial activity in excess of \$750,000, even if no tax will be due. Without guidance, taxpayers may not be able to determine:
 - correct amounts of excluded corporate activity from receipts of wholesale sales of food items;
 - correct amounts of excluded corporate activity from receipts of retail sales of food items;
 - correct amounts of receipts excluded from corporate activity when selling products to a wholesaler that will subsequently be sold out of state.
 - whether vehicles traded by dealerships are to be included in their commercial activity.
2. Persons who are subject to the Corporate Activity Tax will suffer the above consequences on account of lack of published guidance about receipts subject to the tax. The Department of Revenue would bear the burden of answering taxpayers' questions and providing education and outreach to taxpayers.
3. Without temporary rules, taxpayers may not have the information necessary to determine the correct amount of Corporate Activity Tax, whether and when to register with the department, pay estimated taxes due quarterly (with the first payment due on April 30, 2020), and to determine what is necessary for record keeping.
4. Promulgating temporary rules effective February 1, 2020 will provide guidance for taxpayers before the first quarterly estimated tax payment deadline of April 30, 2020.

DOCUMENTS RELIED UPON, AND WHERE THEY ARE AVAILABLE:

Oregon Laws 2019, chapter 122 (enrolled HB 3427), sections 58 to 76, as amended by Oregon Laws 2019, chapter 579, sections 50 to 60 (enrolled HB 2164).

<https://olis.oregonlegislature.gov/liz/2019R1/Downloads/MeasureDocument/HB3427/Enrolled>

<https://olis.oregonlegislature.gov/liz/2019R1/Downloads/MeasureDocument/HB2164/Enrolled>

RULES:

150-317-1140, 150-317-1150, 150-317-1400, 150-317-1410

ADOPT: 150-317-1140

RULE TITLE: Wholesale Sale of Groceries Exclusion

RULE SUMMARY: Provide guidance to assist taxpayers in determining whether receipts from wholesale sales of food items are excludable under Oregon Laws 2019, chapter 122, section 58(1)(b)(EE), as amended by Oregon Laws 2019, chapter 579, section 50.

RULE TEXT:

(1) Definitions

(a) "Processing" means transforming or changing the physical characteristics of an item, including incorporation or consumption of an item as an ingredient or component in the production or manufacture of another item. "Processing" includes activities such as (but not limited to): baking, canning, churning, cooking, concentrating, cutting, dehydrating, drying, extracting, freezing, heating, grinding, mixing, pasteurizing, preserving, or otherwise altering, manufacturing, or producing an item. For purposes of this rule, "processing" does not include activities conducted by a retail store in assembling, cleaning, preparing, storing, handling or displaying groceries for retail sale to the final consumer for home consumption. Retail store activities such as preparing filleted or gutted fish, produce trimming, and processed meat and cheese slicing, are not processing as defined in this rule, provided that such activities are conducted by a retail store as part of the services they offer to their customers.

(b) "Store" for purposes of this rule, refers to the location from which a taxpayer sells goods at retail to the final consumer for home consumption. "Store" includes both physical locations and online storefronts.

(c) "Wholesale sale" is the sale of goods to a purchaser for the purpose of resale without further processing in the regular course of the purchaser's trade or business. A wholesale sale of groceries, for purposes of the exclusion in Oregon Laws 2019, chapter 122, section 58(1)(b)(EE), as amended by Oregon Laws 2019, chapter 579, section 50, may be determined by using factors such as (but not limited to):

(A) The sale is of grocery items in a quantity usable for resale, or materially in excess of the total quantity of goods that are, on average, purchased by a member of the consuming public.

(B) The items are sold at a discounted price from the fair market value of the items if sold at retail.

(C) The sale is made to another business entity.

(2) The list of factors in sections (1)(c)(A) through (1)(c)(C) are nonexclusive. The factors will be considered based on facts and circumstances and only to the extent that they are relevant. The department may consider any other relevant factors and circumstances.

(3) Excludable Receipts from Wholesale Sales. A person may exclude receipts realized from the wholesale sale of groceries, as that term is defined in Oregon Laws 2019, chapter 122, section 58(8), as amended by Oregon Laws 2019, chapter 579, section 50, provided that the sales transaction meets the following requirements:

(a) The transaction is a wholesale sale;

(b) The items sold in the transaction are food or food products that meet the definition of groceries, in a form that may be resold to the final consumer for home consumption without processing;

(c) The sale is made to a purchaser for the purpose of reselling the groceries to the final consumer for home consumption; and

- (d) The wholesale seller obtains written verification from the purchaser that the purchased groceries will be resold without processing, by a store that typically sells groceries to the final consumer for home consumption.
- (4) Documentation Required for Verification. A wholesale seller must retain sufficient documentation to demonstrate the requirements in section (3) have been met. Any document may serve as verification, provided that it contains the following information:
- (a) The purchaser's name and address;
 - (b) The date of the purchase, the item(s) purchased, and the amount purchased; and
 - (c) Verification from the purchaser of the amount of the purchase that will be resold, without processing, to the final consumer for home consumption.
- (5) Safe Harbor for Wholesale Sales to Stores Authorized as Retail Food Stores, or Qualifying as Retail Food Stores for purposes of the Supplemental Nutrition Assistance Program (SNAP). A wholesale seller is not required to obtain separate verification from the purchaser if the purchaser is a qualified SNAP retailer with a current permit to accept SNAP benefits issued by the U.S. Department of Agriculture, and the purchase was made for the purpose of resale of groceries at a store authorized as a retail food store under 7 U.S.C. 2012(o). The wholesale seller must retain sufficient documentation to demonstrate that the sale was made to an authorized retail food store under 7 U.S.C. 2012(o).
- (6) Examples.

Example 1: Braddock Wholesale LLC purchases prepackaged frozen vegetables and meals from a food manufacturer and sells the items, without processing the purchased items in any way, to their customers. One of Braddock's customers, Harris Grocery, has six stores located throughout the state. All six Harris stores are authorized as retail food stores under 7 U.S.C. 2012(o). Braddock sells prepackaged frozen vegetables and frozen meals to Harris Grocery. Under the terms of the sales agreement, Braddock delivers 1,000 frozen meals and 5,000 10-ounce packages of frozen broccoli directly to each Harris store. Braddock retains records of the sales contracts documenting that the items sold were groceries in a form that may be resold to consumers for home consumption without further processing, and that Braddock delivered the purchased groceries directly to a store that is authorized as a retail food store under 7 U.S.C. 2012(o). The sales contract, with the information specified above, is sufficient to verify that the receipts from the wholesale sales transaction are excludable under Oregon Laws 2019, chapter 122, section 58(1)(b)(EE), as amended by Oregon Laws 2019, chapter 579, section 50.

Example 2: Assume the same facts in Example 1, except that Braddock's customer is Columbia Cupboards LLC (Columbia). Columbia has three stores located across the state. None of Columbia's stores are authorized as retail food stores under 7 U.S.C. 2012(o). As such, Braddock must obtain verification from Columbia that the frozen meals are purchased for the purpose of resale, without processing, and that the meals are typically sold to the ultimate final consumer for consumption at home. Under the terms of the sales agreement between Braddock Wholesale and Columbia Cupboards LLC, Braddock delivers 100 frozen meals to each of Columbia's three stores. The sales agreement specifically states that the purchaser (Columbia) is purchasing the frozen meals for resale without any further processing, and the meals will be sold by three Columbia Cupboard stores, all of which typically sell groceries to the final consumer for home consumption. The sales agreement, with the information specified above, verifies that the receipts from the wholesale sales transaction are excludable under Oregon Laws 2019, chapter 122, section 58(1)(b)(EE), as amended by Oregon Laws 2019, chapter 579, section 50.

Example 3: Assume the same facts as Example 1, except that Braddock's customer is Foxtrot Airlines. Foxtrot Airlines purchases 5,000 frozen meals from Braddock. The meals will be heated and served to the airline's customers during flights. Because Foxtrot Airlines will process (heat) the frozen meals before the meals are served to its passengers, and because Foxtrot Airlines does not typically sell directly to the final consumer for home consumption, Braddock cannot exclude the receipts from the transaction as a wholesale sale of groceries. Braddock will include the receipts from the sale to Foxtrot Airlines as commercial activity.

Example 4: Assume the same facts as Example 1, except that Braddock's customer is Farragut Corporation. Farragut Corporation operates 144 grocery stores across the state, under the name Good Grocery. All Good Grocery stores are

authorized as retail food stores under 7 U.S.C. 2012(o). In addition, Farragut Corporation has fifty separately located restaurants operating under the name Greenbelt Diner. Farragut Corporation purchases 500,000 10-ounce packages of frozen broccoli from Braddock. Under the terms of the sales agreement, all of the items are delivered to a centralized warehouse owned by Farragut Corporation. Farragut will then distribute the prepackaged broccoli as needed to their grocery stores and restaurants. The prepackaged frozen broccoli is in a form that may be resold to the final consumer for home consumption without further processing. However, Braddock cannot determine whether the prepackaged frozen broccoli, after being delivered, will be sold at Farragut's Good Grocery stores which typically sell groceries to consumers for home consumption, or used by Farragut's Greenbelt Diners, where the broccoli will be cooked and incorporated as an ingredient in hot meals served to patrons. Braddock obtains written verification from Farragut Corporation, who certifies that of the 500,000 packages of frozen broccoli purchased, 400,000 packages will be sold in Farragut's Good Grocery stores, which are authorized as retail food stores under 7 U.S.C. 2012(o), and 100,000 packages will be used by Farragut's Greenbelt Diners. Braddock may exclude from commercial activity the receipts from the sale of 400,000 packages of frozen broccoli as receipts from the wholesale sale of groceries excluded under Oregon Laws 2019, chapter 122, section 58(1)(b)(EE), as amended by Oregon Laws 2019, chapter 579, section 50. Braddock must include in commercial activity its receipts from the sale of 100,000 packages of frozen broccoli that will be used by Farragut's Greenbelt Diners.

[Publications: Contact the Oregon Department of Revenue for information about how to obtain a copy of the publication referred to or incorporated by reference in this rule pursuant to ORS 183.360(2) and ORS 183.355(1)(b).]

STATUTORY/OTHER AUTHORITY: ORS 305.100, Oregon Laws 2019, chapter 122, section 72

STATUTES/OTHER IMPLEMENTED: OR Laws 2019, ch 122, section 58(1)(b)(EE) & 58(8), as amended by OR Laws 2019, ch 579, section 50

ADOPT: 150-317-1150

RULE TITLE: Retail Sale of Groceries Exclusion

RULE SUMMARY: Provide guidance to assist taxpayers in determining whether receipts from retail sales of food items may be excluded from the taxpayer's commercial activity under Oregon Laws 2019, chapter 122, section 58(1)(b)(EE), as amended by Oregon Laws 2019, chapter 579, section 50.

RULE TEXT:

(1) Definition. For purposes of this rule, "store" means the location from which a taxpayer sells goods at retail to the final consumer for home consumption. "Store" includes both physical locations and online storefronts.

(2) Excludable receipts from retail sales. Receipts from retail sales of groceries are excludable from a taxpayer's commercial activity under Oregon Laws 2019, chapter 122, section 58(1)(b)(EE), as amended by Oregon Laws 2019, chapter 579, section 50. The exclusion applies only to receipts from the sale of groceries as that term is defined in Oregon Laws 2019, chapter 122, section 58(8), as amended by Oregon Laws 2019, chapter 579, section 50, which are sold at retail to the final consumer for home consumption. The determination as to whether an item is sold to a consumer for home consumption is based on the type of item sold and the circumstances of the sale. The determination is based on whether the seller typically expects that the sale of food from a specific store is purchased for home consumption.

(3) Factors indicating home consumption. The determination as to whether a store typically sells groceries at retail rests on specific facts and circumstances. When determining whether a store typically makes grocery retail sales, the department will consider factors such as (but not limited to):

(a) Whether the store's average gross receipts from the sale of hot food is greater than the average gross receipts from the sale of groceries.

(b) Whether the store offers on-site dining facilities, and if so, whether the percentage of total floor space allotted to dining facilities for customers is greater than the percentage of floor space dedicated to shelves displaying groceries available to customers for retail sale.

(c) Whether the store advertises itself as being engaged in the sale of hot food or ready-to-eat food.

(4) The list of factors in section (3) is nonexclusive, and the factors will be considered only to the extent that they are relevant. The department may consider any other relevant facts and circumstances.

(5) Examples.

Example 1: McPherson's Convenient Coffee Shop is located on the first floor of a large office building and is open from 6:00 a.m. to 3:00 p.m. Monday through Friday. McPherson's sells hot coffee and an assortment of baked goods, which are warmed or toasted before being served to the customer. In addition, McPherson's sells a variety of packaged snacks, candy, bottled water and juice. The store has little on-site seating; most customers consume the purchased food off-site. McPherson's markets itself as a convenient place for office workers to buy a cup of coffee or purchase a quick mid-day snack. Seventy-five percent of McPherson's sales are from hot foods. Based on the business's advertising and the fact that the majority of gross receipts are from hot prepared food, McPherson's does not typically intend or expect the food items sold from their store to be consumed at the purchaser's home. Therefore, McPherson's may not exclude any receipts under Oregon Laws 2019, chapter 122, section 58(1)(b)(EE), as amended by Oregon Laws 2019, chapter 579, section 50.

Example 2: Clarendon's Cupboard is a small neighborhood convenience store open seven days a week from 5:00 a.m. to 11:00 p.m. Clarendon's sells a wide variety of items, including cigarettes, tobacco, bottled soda, candy, and some grocery staples, such as bread, eggs, milk, and cheese. From noon to 3:00 p.m., Clarendon's also sells hot prepared food for immediate consumption, such as hot dogs, fried chicken, and hot pizza by the slice. Clarendon's does not offer any on-site seating. Clarendon's advertises itself as a convenient place to buy cigarettes, purchase a hot lunch or a quick snack, and pick up a few groceries on the way home from work. Sales of cigarettes, tobacco, and other nonfood items constitute sixty percent of Clarendon's gross receipts. Receipts from the sale of cold food (i.e., grocery staples and

various snacks and candy items) constitute thirty percent of Clarendon's gross receipts, while receipts from the sale of hot prepared food (i.e., hot dogs, and hot prepared pizza) constitute less than ten percent of Clarendon's gross receipts. Based on the business's advertising, and the fact that Clarendon's gross receipts from the sale of cold food outweigh the gross receipts from the sale of hot food, the food items sold by the store are typically intended for the purchaser's consumption at home. Clarendon's may exclude receipts from the sale of grocery staples and snacks, as these items are "groceries" as defined in Oregon Laws 2019, chapter 122, section 58(8), as amended by Oregon Laws 2019, chapter 579, section 50. Clarendon's may not exclude receipts from the sale of hot prepared food such as hot dogs and hot pizza, as these items are not groceries.

(6) Safe Harbor for Stores Authorized as Retail Food Stores or Qualifying as Retail Food Stores for Purposes of the Supplemental Nutrition Assistance Program (SNAP). The sale of a grocery item, as defined in Oregon Laws 2019, chapter 122, section 58(8), as amended by Oregon Laws 2019, chapter 579, section 50, by a store authorized as a retail food store under 7 U.S.C. 2012(o), with a valid permit as a SNAP qualified retail food store from the U.S. Department of Agriculture, is considered the retail sale of groceries for home consumption, and excluded from the taxpayer's commercial activity. Receipts from the sale of groceries realized by a store that meets the requirements to qualify as a retail food store under 7 U.S.C. 2012(o), regardless of whether the store holds a permit as a SNAP qualified retail food store from the U.S. Department of Agriculture, are also considered the retail sales of groceries for home consumption and are excluded from the taxpayer's commercial activity, provided that the taxpayer can demonstrate that the store meets the requirements to qualify as a retail food store under 7 U.S.C. 2012(o).

(7) A store may not exclude receipts under Oregon Laws 2019, chapter 122, section 58(1)(b)(EE), as amended by Oregon Laws 2019, chapter 579, section 50, if the store's receipts from the sale of hot food or hot prepared food constitutes 80 percent or more of the total receipts that the store realized from the sale of all food items. The fact that the store's receipts are at least 80 percent from sales of hot food or hot prepared food is evidence that the store does not intend to sell, or typically sell, groceries to the final consumer for home consumption; therefore, sales from the store are not excludable as retail sales of groceries.

[Publications: Contact the Oregon Department of Revenue for information about how to obtain a copy of the publication referred to or incorporated by reference in this rule pursuant to ORS 183.360(2) and ORS 183.355(1)(b).]

STATUTORY/OTHER AUTHORITY: ORS 305.100, Oregon Laws 2019, chapter 122, section 72

STATUTES/OTHER IMPLEMENTED: OR Laws 2019, ch 122, section 58(1)(b)(EE) & 58(8), as amended by OR Laws 2019, ch 579, section 50

ADOPT: 150-317-1400

RULE TITLE: Determining Property Resold Out of State, and Methods of Determining

RULE SUMMARY: Provides guidance to sellers and wholesalers regarding the exclusion from commercial activity for property purchased for resale out of state, as provided by Oregon Laws 2019, chapter 122, section 58(1)(b)(DD), as amended by Oregon Laws 2019, chapter 579, section 50.

RULE TEXT:

(1) Out-of-State Resale Certificate. A wholesaler purchasing property for the purpose of resale may, at the time the purchase is made, provide the seller of the property with an out-of-state resale certificate, declaring the amount of purchased property that the wholesaler will resell out of Oregon. The out-of-state resale certificate qualifies as the certification required under Oregon Laws 2019, chapter 122, section 58(1)(b)(DD), as amended by Oregon Laws 2019, chapter 579, section 50. Any document provided by the wholesaler to the seller at the time of the sale may serve as an out-of-state resale certificate provided that the document contains:

- (a) The wholesaler's legal name and Oregon address;
- (b) The wholesaler's federal tax identification number;
- (c) The date of the purchase;
- (d) The total amount of purchased property;
- (e) The purchase price paid by the wholesaler;
- (f) The dollar amount of purchased property that the wholesaler will resell outside of Oregon; and
- (g) The signature of the wholesaler, their authorized representative, or employee, certifying that the person is a wholesaler as that term is defined in Oregon Laws 2019, chapter 122, section 58(20), as amended by Oregon Laws 2019, chapter 579, section 50.

(2) Reasonable Methods to Determine the Amount of Purchased Property Sold Out of State. The wholesaler must determine the amount of purchased property that will be sold out of Oregon based on the facts available at the time the wholesaler purchases the property from the seller. If, at the time of purchase, the wholesaler is unable to determine the amount of the purchased property that the wholesaler will resell out of Oregon, the wholesaler may use the approximation ratio prescribed in section (3) of this rule to estimate the amount of purchased property that will be sold in Oregon and out of state.

(3) Approximation Ratio to Estimate Out-of-State Sales. The approximation ratio is a fraction. The numerator is the amount of commercial activity the wholesaler realized from sales to Oregon customers in the prior year. The denominator is the amount of commercial activity the wholesaler realized from all sales during the prior year. Wholesalers located in multiple states may only include in the numerator and denominator their commercial activity realized from property delivered from their Oregon locations. Sales of property delivered from the wholesaler's locations outside of Oregon are not included in the ratio.

Example 1: Alpha Corp. is a wholesaler with one location in Klamath Falls, Oregon. Alpha generally purchases widgets for resale to out-of-state customers. In March 2020, Alpha purchases 5,000 widgets from Indigo LLC, paying a total of \$500,000 for the purchased widgets. At the time of the purchase, Alpha is unable to determine the exact number of widgets that will be sold out-of-state, and, therefore, must approximate using the ratio in section (3). In 2019, Alpha realized a total of \$2 million dollars of commercial activity from the sale of widgets delivered from their Klamath Falls location to customers everywhere, including \$100,000 to Oregon customers delivered from Alpha's Klamath Falls location. Alpha calculates their approximation ratio by dividing Oregon commercial activity by everywhere commercial activity ($\$100,000 / \$2,000,000$), resulting in an approximation ratio of 0.05. Alpha applies the approximation ratio of 0.05 to the purchase price ($\$500,000 \times 0.05 = \$25,000$). Of the total \$500,000 widget purchase, Alpha approximates that \$25,000 will be resold in Oregon, and \$475,000 will be resold out of Oregon. Alpha provides Indigo LLC with an out-of-state resale certificate documenting that \$475,000 worth of the purchased widgets will be sold out of Oregon. While Indigo LLC realized \$500,000 of commercial activity from the sale to Alpha, only \$25,000 of receipts from the

sale will be included in Indigo's commercial activity; Indigo will exclude \$475,000 of receipts.

(4) Alternative Methods of Determining Out-of-State Sales. (a) If the wholesaler knows or reasonably should have known at the time of the wholesaler's purchase that the approximation ratio in section (3) does not fairly and accurately approximate the wholesaler's in-state and out-of-state sales, the wholesaler may not use the ratio in section (3) but may use a reasonable alternative method of approximation. The wholesaler must document the method used, including a complete explanation of the alternative method, how the method was determined, and why the approximation ratio method prescribed in section (3) of this rule is not a fair approximation of the wholesaler's sales. Once an alternative method has been used, the wholesaler must continue to use the same method, unless the alternative method is no longer a fair and accurate approximation of the in-state and out-of-state sales. All changes to the alternative method must be documented and retained in the wholesaler's records.

Example 2: The facts are the same as Example 1, except that Alpha knows in March 2020 that it expects to sell half its widget inventory from the Klamath Falls location to Oregon customers during 2020. Alpha may not use the approximation ratio in section (3), but may use an alternative method to reasonably approximate the ratio of in-state and out-of-state sales. Of the total \$500,000 widget purchase, Alpha approximates that \$250,000 will be resold to Oregon customers. Alpha provides Indigo with an out-of-state resale certificate documenting that \$250,000 of the purchased widgets will be resold out of Oregon. Indigo may exclude \$250,000 of receipts from its sale to Alpha from Indigo's commercial activity.

(5) If the department, upon audit, determines that the wholesaler's approximation ratio under section (3) or alternative method of approximation under section (4) does not fairly and accurately reflect the wholesaler's in-state and out-of-state sales, the wholesaler must immediately discontinue use of the ratio or alternative method.

STATUTORY/OTHER AUTHORITY: ORS 305.100, Oregon Laws 2019, chapter 122, section 72

STATUTES/OTHER IMPLEMENTED: OR Laws 2019, chapter 122, section 58(1)(b)(DD) as amended by OR Laws 2019, chapter 579, section 50

ADOPT: 150-317-1410

RULE TITLE: Motor Vehicle Resale Certificate – Documentation Required

RULE SUMMARY: Provide guidance regarding documentation that a vehicle dealer must retain in order to exclude receipts from commercial activity as provided in Oregon Laws 2019, chapter 122, section 58(1)(b)(W), as amended by Oregon Laws 2019, chapter 579, section 50.

RULE TEXT:

- (1) Receipts from the sale or transfer of a motor vehicle between motor vehicle dealers are excluded from commercial activity, provided that the transfer occurs for the purpose of resale and is based on the transferee's need to meet a specific customer's preference.
- (2) Motor vehicle dealers must retain a resale certificate documenting the excluded transaction provided under Oregon Laws 2019, chapter 122, section 58(1)(b)(W), as amended by Oregon Laws 2019, chapter 579, section 50.
- (3) Any document provided before or at the time the seller bills the purchaser may serve as a resale certificate if it contains the following information:
 - (a) The seller's name, address, federal identification number, and dealer license number from the appropriate licensing jurisdiction;
 - (b) The purchaser's name, address, federal identification number, and dealer license number from the appropriate licensing jurisdiction;
 - (c) A description of the vehicle, including the vehicle identification number, serial number, or other identifying number, and the make, model, and year of the vehicle;
 - (d) A statement, signed by the purchaser, their employee, or authorized representative, affirming that the vehicle described in the document is purchased or transferred for resale to meet a specific customer's preference; and
 - (e) The date ownership of the vehicle is transferred.

STATUTORY/OTHER AUTHORITY: ORS 305.100, Oregon Laws 2019, chapter 122, section 72

STATUTES/OTHER IMPLEMENTED: OR Laws 2019, chapter 122, section 58(1)(b)(W), as amended by OR Laws 2019, chapter 579, section 50