



ADMINISTRATIVE RULE REVIEW

Adopt New Rule  Permanent Rule	Rule No. <b>150-317-1320</b>	
	Page <b>Page 1 of 1</b>	Last Revised Date <b>February 14, 2020</b>
	NOTICE OF INTENDED ACTION	
	Bulletin Dated <b>June 2020</b>	Hearing Scheduled <b>May 26, 2020</b>

PURPOSE: Provides guidance to taxpayers regarding estimated corporate activity (CAT) tax payment obligations for unitary groups of taxpayers filing a single return, and for those who must apportion their commercial activity. A temporary rule has been in effect since January 1, 2020. The permanent rule adopts the language of the temporary rule.

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 ORS 317A.100(19), each shall be jointly and severally liable for the filing and payment of  
5 the estimated tax liability. Estimated tax payments shall be made on a combined basis.

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

8 (3) Persons that are required to apportion the amount of the cost input or labor cost subtraction under  
9 ORS 317A.119 between Oregon and other states, are required to use either the current period's actual or  
10 the prior full-year's apportionment factor, as calculated under OAR 150-317-1200, to meet the  
11 annualization exception to underpayment of estimated taxes. The prior year's apportionment factor may  
12 only be used if the prior year's return covered a full 12 months.

13 **Stat. Auth.:** ORS 305.100, ORS 317A.143

14 **Stats. Implemented:** ORS 314.505, 314.525, 317A.106, 317A.113, 317A.137, 317A.149