

This publication is a guide, not a complete statement, of Oregon Revised Statutes (ORS) and Oregon Administrative Rules (OAR). For more information, refer to the laws and rules at www.oregon.gov/dor.

Purpose of Schedule OR-AF

A Schedule of Affiliates is used to identify affiliates doing business in Oregon, or with Oregon-source income, that are part of a unitary group included in a consolidated tax return.

Important: Don't include the corporation filing the tax return as an affiliate on the Schedule OR-AF.

General information

If you file a consolidated Oregon return and have more than one affiliate doing business in Oregon or with Oregon-source income, you **must** complete Schedule OR-AF and submit it with your Oregon return. Don't list affiliates who aren't doing business in Oregon or don't have Oregon-source income.

Print additional copies of this schedule if you have more than 2 affiliates.

Instructions

Enter each affiliate's information as requested. Only include affiliates doing business in Oregon or with Oregon-source income.

Enter the date the affiliate became part of the unitary group **only** if this occurred during the tax year being reported.

Enter the date the affiliate left the unitary group **only** if this occurred during the tax year being reported.

Total number of Schedule OR-AFs submitted. Enter the number of schedules included. Include as many schedules as necessary to list all the appropriate affiliates.

Do you have questions or need help?

www.oregon.gov/dor
503-378-4988 or 800-356-4222
questions.dor@oregon.gov

Contact us for ADA accommodations or assistance in other languages.