Purpose of Schedule OR-AF

Schedule OR-AF 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.

Additional schedules

Include additional schedules if needed with this corporation return.

Page number

If you include more than one Schedule OR-AF, fill in the page number of each schedule and total number of schedules included with this return.

Do you have questions or need help?

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

Contact us for ADA accommodations or assistance in other languages.