

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](http://www.oregon.gov/dor).

## 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](http://www.oregon.gov/dor)  
503-378-4988 or 800-356-4222  
[questions.dor@dor.oregon.gov](mailto:questions.dor@dor.oregon.gov)

Contact us for ADA accommodations or assistance in other languages.