

## Gross Receipts/Other Miscellaneous: Oregon: Amended CAT Rule Addresses Unitary Group Filing

*Amended OAR section 150-317-1020, Or. Dept. of Rev. (6/28/21).* Similar to its temporary corporate activity tax (CAT) rule amendments [see Temporary OAR section 150-317-1020, Or. Dept. of Rev. (2/22/21) for Oregon's current temporary rule], the Oregon Department of Revenue adopted CAT rule changes regarding filing requirements for unitary groups to provide guidance for taxpayers who meet the unitary group inclusion requirements for multiple unitary groups. Specifically, the revisions direct taxpayers meeting the criteria for inclusion in more than one unitary group to file with the unitary group that reports the greatest amount of commercial activity, after exclusions. The amendments also clarify that the exclusion of intercompany receipts between unitary members only applies if the members are part of the same unitary filing group. Additionally, the revisions to the rule modify reference to OAR section 150-317-1025 for changes related to unitary groups with non-US members made by legislation enacted in 2020 [see H.B. 4202 (2020) and previously issued Multistate Tax Alert for more details on these law changes]. Please contact us with any questions.

**URL:** <https://secure.sos.state.or.us/oard/viewReceiptPDF.action?filingRsn=47812>

**URL:** <https://olis.oregonlegislature.gov/liz/2020S1/Measures/Overview/HB4202>

**URL:** <https://www2.deloitte.com/us/en/pages/tax/articles/technical-amendment-bill-passes-and-permanent-rules-finalized.html?id=us:2em:3na:stm:awa:tax:070221&sfid=7015Y000003WdJLQA0>

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