

**Modernized e-File Handbook
For Software Developers and Transmitters**

**OREGON STATE BUSINESS SCHEMA – TAX YEAR 2018
(11-16-18)**

Table of Contents

Section 1 – Introduction

Section 2 – What’s New?

Section 3 – Contacts

Section 4 – Participation, Testing, and Approval

Section 5 – Developer’s Responsibilities

Section 6 – Acknowledgment System

Section 7 – Schemas and Transmission Specifications

Section 8 – Consolidated Filings for Forms OR-20, OR-20-INC, and OR-20-INS

Section 9 – e-Filing Consolidated returns - Forms OR-20, OR-20-INC, and OR-20-INS

Section 10 – Unique Form OR-20-INS Filing Instructions

Appendix A – 2018 Oregon Business Rules

Appendix B – 2018 Business Tax Forms, Schedules, and Worksheets

Section 1 - Introduction

The Oregon Department of Revenue (DOR), in conjunction with the Internal Revenue Service (IRS), will accept state Corporate Excise and Income Tax (original and amended) returns and corresponding forms and schedules for tax years 2016, 2017, and 2018, by method of the Modernized e-File system (MeF). The beginning live date is subject to IRS availability and is subject to change.

This manual provides general information to software developers, transmitters, and tax practitioners about Oregon's Modernized Electronic Filing Program for Corporate Excise and Income Tax. While we attempt to answer all questions in this manual, we may have overlooked some. Whenever there is a difference between the schema annotation and our official instructions booklet, defer to the instructions booklet. Please use the contact information list in Section 3, if you have additional questions or need more information.

See Appendix B – 2018 Business Income Tax Forms, Schedules, and Worksheets, for a listing of the forms and schedules for which the DOR supports e-filing.

DOR will accept linked or unlinked return types. Each return, linked or unlinked, must be in a separate submission. Multiple submissions may be contained in a single message payload. Software developers must test with DOR prior to submitting live returns.

The current schema version that Oregon uses for TY2018 filing is ORBusiness2018v1.0. We expect this schema will be used for ATS testing. It is subject to change until final. The current 2017 schema is ORBusiness2017v1.1 and the current 2016 schema is ORBusiness2016v1.3.

e-File mandate –

Oregon has had an e-File mandate for returns since January 2012. For more information see Oregon Administrative Rule 150-314.364(A)

http://arcweb.sos.state.or.us/pages/rules/oars_100/oar_150/150_314.html

Section 2 – What’s New?

Oregon will continue to use the State Exchange System (SES) as a secure website to post our schemas, letter of intent, ATS scenarios, and other important information.

ATS Testing:

- ATS testing will continue through May 31, 2019, unless you have made other arrangements.
- Each ATS test scenario will have a requirement to provide an accurate paper Oregon tax return for the taxpayer copy of the e-filed return.
- Email the e-file coordinator at BUS.ElectronicFiling@oregon.gov with the submission ID of any test that is ready to be scored. We will not score any submissions unless the software developer has sent this email.

Enumeration Code changes:

- Form 20 Deletions
 - 102 – QPAI deductions
 - 167 – Qualified research activities credit
 - 175 – Renewable energy development contributions
 - 176 – Listed foreign jurisdictions – income
 - 177 – Listed foreign jurisdictions – previously included loss or expense
 - 367 – Listed foreign jurisdiction – previously included income
- Form 20 New
 - 185 – Opportunity Grant Fund
 - 378 – Taxes paid to a foreign country
 - 379 – Patronage dividends
 - 380 – Repatriation income previously taxed
 - 869 – Bovine manure
 - 871 – Opportunity Grant Fund tax credit auction
- Form 20-I Deletions
 - 102 – QPAI deductions
 - 167 – Qualified research activities credit
 - 175 – Renewable energy development contributions
 - 176 – Listed foreign jurisdictions – income
 - 177 – Listed foreign jurisdictions – previously included loss or expense
 - 367 – Listed foreign jurisdiction – previously included income
- Form 20-I New
 - 185 – Opportunity Grant Fund
 - 378 – Taxes paid to a foreign country

- 869 – Bovine manure
- 871 – Opportunity Grant Fund tax credit auction
- Form 20-INS Deletions
 - 167 – Qualified research activities credit
 - 175 – Renewable energy development contributions
 - 176 – Listed foreign jurisdictions – income
 - 177 – Listed foreign jurisdictions – previously included loss or expense
 - 367 – Listed foreign jurisdiction – previously included income
- Form 20-INS New
 - 185 – Opportunity Grant Fund
 - 378 – Taxes paid to a foreign country
 - 869 – Bovine manure
 - 871 – Opportunity Grant Fund tax credit auction
- Form 20-S Deletions
 - 102 – QPAI deductions
 - 176 – Listed foreign jurisdictions – income
 - 177 – Listed foreign jurisdictions – previously included loss or expense
 - 367 – Listed foreign jurisdiction – previously included income
- Form 20-S New
 - 185 – Opportunity Grant Fund
 - 378 – Taxes paid to a foreign country
 - 869 – Bovine manure
 - 870 – Repatriation credit (due to IRC 965)
 - 871 – Opportunity Grant Fund tax credit auction
- Form 65 Deletions
 - There are no longer corporation addition, subtraction, or credit codes available on the Form 65 schema and all the c's and i's have been removed. If the correct code is not among the individual codes, use one of the following:
 - 119 - Partnership and S corporation modifications for Oregon addition
 - 323 – Partnership and S corporation modifications for Oregon subtraction
 - 899 – Uncategorized credits for Oregon credits.
- Form 65 New
 - 161 – Nonresident [capital loss] carryovers
 - 165 – Opportunity Grant Fund contribution
 - 184 – Repatriation
 - 869 – Bovine manure
 - 871 – Opportunity Grant Fund contribution

Schema changes:

- See the 2018 Schema Changes document in the schema package for a complete list of changes.

Business Rule changes:

- Deleted OC Business Rule 36
- New OC Business Rule 37 – See Appendix A for more information
- Deleted Partnership Business Rule 38

Legislative Updates:

General Law updates can be found in the 'What's new' section of the form booklets on DOR's draft website.

Section 3 – Contacts

Technical questions:

e-File Coordinator – Beth Buck

beth.a.buck@oregon.gov

Business e-Filing questions:

BUS.ElectronicFiling@oregon.gov

Forms and schedules questions:

Forms Coordinator – Tammy Barz

tammy.s.barz@oregon.gov

Corporation tax questions:

Oregon Department of Revenue/Business Division

corp.help.dor@oregon.gov

Section 4 – Participation, Testing, and Approval

All participating software developers must:

- Submit a completed Application to Participate/Letter of Intent (LOI) every year to participate in Oregon’s Acceptance Testing.
- Attach a PDF of any XML forms they do not support.
- Pass Oregon state vendor testing as specified in this publication.
- ATS testing will continue through May 31, 2019, unless you have made other arrangements.
- Each ATS test scenario will have a requirement to provide an accurate paper Oregon tax return for the taxpayer copy of the e-filed return.
- Rebranded products are required to complete an abbreviated e-file ATS form approval process.

Official testing is scheduled to start November 5, 2018. The beginning test date is subject to IRS availability and is subject to change. Notification will be given if the start-date changes. The testing system will be available year round.

DOR will email test results. Software should not be moved to production until notified by email of approval.

Note: Oregon provides acknowledgments during ATS testing. The acknowledgment will only serve as a receipt of test material and will not constitute a passing grade on the test material. The acknowledgments during testing are meant to test the state and the software companies’ acknowledgment programming and processes.

Software developers may continue to submit test returns associated with the Business Schema Package after their software has been approved.

Email the e-File coordinator at BUS.ElectronicFiling@oregon.gov with the submission ID of any test that is ready to be scored. We will not score any submissions unless this email was received.

Section 5 – Developer’s Responsibilities

Developed software must:

- Adhere to all federal and state procedures, requirements, and specifications. These requirements are specified in IRS Publication 4164, Modernized e-File Guide for Software Developers and Transmitters.
- Be developed in accordance with statutory requirements and DOR return preparation instructions.
- Provide accurate Oregon corporation tax returns in correct electronic format.
- Provide data validation, verification, and error detection to prevent transmission of incomplete, inaccurate, or invalid return information.
- Include edits and verification based on the business rules and schema validation.
- Successfully complete all testing.
- Display a signature checkbox along with the following verbiage (also found in the annotation in the schema):
 - ‘Under penalty of false swearing, I declare that the information in this return and any attachments is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the return, this declaration, and accompanying schedules and statements to the Oregon Department of Revenue. I also consent to the Oregon Department of Revenue sending my ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the return is accepted or, if rejected, the reason(s) for the rejection.’
 - Oregon tax returns are ‘signed’ using a signature checkbox on the return. This is a taxpayer (authorized officer) signature.
 - Checking the box should be done by the client. The preparer may check the box prior to submission on behalf of the client if provided with a properly completed Form 8879-C, IRS *e-file* Signature Authorization for Form 1120.
- Display a Direct Debit Authorization checkbox with the following verbiage (also found in the annotation in the schema):
 - I, as signing officer, hereby authorize the Oregon Department of Revenue to debit either the [] Business Checking Account, [] Business Savings Account, [] Personal Checking Account, or [] Personal Savings Account and the financial institution named within the e-filed return upon initiation by the named entity in payment of Oregon taxes. I acknowledge that the origination of ACH transactions to the account must comply with the provisions of state and U.S. law. I and the Oregon Department

of Revenue agree to abide by all applicable ACH operating rules in effect from time to time.

Software developers must:

- Provide prompt notification to DOR of any software problems or programming changes made after ATS approval.
- Be available to correct any software errors and work with DOR to follow up on any processing issues that may arise during filing season. If software providers need to re-release corrected software it should be done in a timely manner and proper notification should be made to all customers.
- Comply with the laws and regulations restricting disclosure of any tax return information. Specifically, guidelines outlined in IRS Revenue Procedure 94-63 and 94-63A should be followed, as well as Oregon Revised Statutes (ORS) 305.230 and 314.840.

Section 6 – Acknowledgment System

DOR will generate an acknowledgment of acceptance or rejection for all returns received.

The Oregon acknowledgment is separate from the IRS acknowledgment. Receiving the IRS acknowledgment does not mean the state return was received or accepted by DOR. Oregon will receive the return after the IRS has accepted the federal return. DOR will not receive any data if the federal return is rejected by the IRS.

An acceptance acknowledgment indicates that DOR has received the return. It does not indicate the return is error-free or is not subject to examination by DOR.

Modernized e-File allows for acceptance acknowledgments with alerts. If an alert is received, the return is being processed by DOR, but there may be additional information that will be requested or additional time may be required to process the return.

A rejected acknowledgment indicates that the e-Filed return has been rejected and that it must be corrected and retransmitted. Oregon will honor a 10 day period for a return to be resubmitted if rejected for the current processing year. This mirrors the IRS transmission perfection period.

Section 7 – Schemas and Transmission Specifications

- Oregon adopted the TIGERS recommended structure in the development of forms-based schemas. The TIGERS structure adopted by Oregon includes standardized schemas for header, data, binary attachments, and financial transactions. Oregon offers part of the financial transactions as part of the Business package.
- Software developers should apply data from tax forms to the appropriate data element from the XML schema and all XML data must be well formed.
- Packaging of data and transmission payload must be in the proper format.
- Returns should be filed in XML format with binary attachments to the submission. These attachments could consist of balance sheets, statement records, or other types of documentation. Oregon only accepts PDF attachments, no other file types may be attached, and attachments must have the appropriate naming convention – when required by a business rule. The file order of attachments and procedures must follow the IRS requirements for binary attachments as found in IRS Publication 4164.
- *In general*, data elements should be sent only if they contain data values. It is not necessary to send empty data elements. For example, zero financial fields and unused elements should not be sent.
 - *However*, these elements do require a zero to be entered if the amount is \$0. Do not leave these elements blank in the Schedule ASC-CORP: carryforward amount from prior year, carryforward amount awarded this year, and carryforward total used this year.
 - Only send carryforward codes that would have an amount in any of these elements - carryforward amount from prior year, carryforward amount awarded this year, and carryforward total used this year.
- The attribute StateSchemaVersion is fixed and will be updated if an updated schema is released. Any updates to the schema will be posted on the Secure Document Repository and Transmission tool on the FTA site.
- In order to send a negative amount, a minus sign (-) must be in front of the dollar amount.
- Amounts must be rounded to the nearest dollar, unless otherwise specified.
- DBA/ABN on the forms =
ReturnState/ReturnHeaderState/Filer/BusinessName/BusinessNameLine2Txt

- All Boolean types should be true/false.
- Oregon has accepted payments with the return since tax year 2012. Payments (and the return submission) with an invalid routing number will be rejected. Please do not send payments with zero dollar amounts.
- SubmissionType in the StateSubmissionManifest
 - Form OR-20 – ‘20’
 - Form OR-20-S – ‘2S’
 - Form OR-20-INC – ‘2I’
 - Form OR-20-INS – ‘2N’
 - Form OR-TM – ‘TM’
 - Form OR-LTD – ‘LTD’
 - Form OR-65 – ‘65’
 - Form OR-OC – ‘OC’
- SubmissionCategory in the StateSubmissionManifest –
 - Corp
 - Form OR-20
 - Form OR-20-S
 - Form OR-20-INC
 - Form OR-20-INS
 - Part
 - Form OR-65
 - Form OR-TM (when filed by the partnership on behalf of the partners)
 - Form OR-LTD (when filed by the partnership on behalf of the partners)
 - Form OR-OC
- The instance of a federal or state XML file cannot exceed 750MB compressed. The maximum size of an individual PDF file attached to the submission is 60 MB uncompressed. The maximum total submission package size, including all federal and state XML files and PDF attachments is 750MB compressed.
- Timeliness of filing and Timestamp - Oregon recognizes the IRS received date as the received date for the Oregon return. DOR looks at the ReceivedAtIRSTs that is found in the GetNewSubmissionsResponse XML to determine timeliness. We convert the timestamp to local (PST) time.
- Oregon Schedule K1:
 - The Oregon Schedule K1 is not required, but can be submitted with the return.

- The Oregon Schedule K1 should only be used for individual owner types, therefore only include individual partner information in the e-filing of the Oregon Schedule K1.
- For other types of members, such as corporations, trusts, or other PTEs, use an Oregon K1 equivalent (or generic white paper detail). The K-1 equivalents, just as with the individual Oregon K1s, do not need to be submitted with the members' returns or with the PTE return. The PTE is only required to submit the federal Schedule K-1 information.

Section 8 – Consolidated Filings for Forms OR-20, OR-20-INC, and OR-20-INS

This Section is being updated, please contact beth.a.buck@oregon.gov with any questions.

Section 9 – e-Filing Consolidated returns-Forms OR-20, OR-20-INC, & OR-20-INS

- There is a mandatory choice gate to select whether or not a return is consolidated. This checkbox does not display on the return and refers to whether or not the federal return is consolidated.
 - If there is a federal consolidated return, the NonConsolidatedCheckbox is not checked and the filer is considered consolidated at the federal level.
- Consolidated filers have an additional choice gate to select whether the parent or the non-parent corporation is filing the return.
 - The consolidated filer who is not the parent corporation has additional mandatory elements to send values for the name, FEIN, and address of the corporation who is the Oregon filer.
 - These elements identify the taxpayer to Oregon. We do not look to ReturnHeaderState to identify the taxpayer if these elements are sent.
- If the nonparent filer does not have the XML for the consolidated federal return –
 - The NonConsolidatedCheckbox is not checked,
 - Chose the choice gate for the nonparent filer,
 - Attach a PDF of the federal return of the parent, as filed with the IRS, not a pro forma return,
 - Start with the federal return (federal Form line 28) and use the appropriate additions and subtractions for the income and losses of the nonunitary affiliates to determine Oregon taxable income, and
 - File a state only return.

Please contact the e-File coordinator for specific consolidated e-File questions.

Section 10 – Unique Form OR-20-INS Filing Instructions

- Form OR-20-INS filers are not required to include a federal return with the submission.
- Determination of taxable income is derived from the Annual Report.
- The following pages from the Annual Report should be scanned and included as PDF attachments:
 - Summary of Operations – page 4
 - General Expenses – page 11, Exhibit 3
 - Schedule A, Part 1 – page E-01
 - Schedule A, Part 3 – page E-03
 - Exhibit of Net Investments – page 8
 - Schedule T, Premiums and Annuity Considerations – page 50
- Property and Casualty Insurance companies should scan and include as PDF attachments:
 - Part II Allocation to Lines of Business Net of Reinsurance – page Supp 6
 - Statement of Income – page 4
 - Underwriting and Investment Exhibit – page 11
 - Schedule A, Part 1 – pages E-01 & E-03
 - Exhibit of Net Investment Income – page 12
 - Schedule T, P&C Schedule of Premiums – page 95

Appendix A – 2018 Oregon Business Rules

Corporation Business Rules

Code	Severity	Error Message	Cause	PDF Naming Convention
0001	Reject	XML Validation Error	The XML data has failed schema validation.	
0004	Reject	Return Type in State Header does not match Submission Type in State Manifest	The Oregon return type in the State Header (ReturnHeader/ReturnHeaderState/ReturnType) is not the same as the Submission Type in the State Manifest.	
0005	Reject	Test return in production	Production submission with a FEIN in the range of 110000001 – 110000700 is received.	
0006	Reject	Production FEIN in test	Test submission with a FEIN outside the range of 110000001 – 110000700 is received.	
0010	Reject	Invalid Routing Number	The electronic payment and the return are both rejected due to an invalid routing number.	
0015	Reject	Missing Net Nonbusiness Income (loss) Schedule Note- this PDF schedule includes: Nature and source for each nonbusiness item and the corresponding dollar amount; Reasons the income, loss, expense, or deductions are being allocated; and Description of property with name and FEIN (if applicable), including any schedules and statements used for federal purposes.	A submission has a value in/ReturnState/ReturnDataState/SchAP/AP2TaxableIncome/IncomeNonBusinessOrLoss and IncomeNonBusinessOrLoss.pdf is not sent	IncomeNonBusinessOrLoss.pdf

Code	Severity	Error Message	Cause	PDF Naming Convention
0016	Reject	Missing Gains from Prior Year Installment Sales Schedule	A submission has a value in /ReturnState/ReturnDataState/SchAP/AP2TaxableIncome/PriorYrInstallmentSaleGain and PriorYrInstallmentSaleGain.pdf is not sent	PriorYrInstallmentSaleGain.pdf
0017	Reject	Missing Net Nonbusiness Oregon Income (loss) Schedule Note- this PDF schedule includes: Nature and source for each nonbusiness item and the corresponding dollar amount; Reasons the income, loss, expense, or deductions are being allocated; and Description of property with name and FEIN (if applicable), including any schedules and statements used for federal purposes.	A submission has a value in /ReturnState/ReturnDataState/SchAP/AP2TaxableIncome/OregonNonBusinessIncome and ORNetNonBusInc.pdf is not sent	ORNetNonBusInc.pdf
0018	Reject	Missing Gain from Oregon Prior Year Installment Sales Schedule	A submission has a value in /ReturnState/ReturnDataState/SchAP/AP2TaxableIncome/OregonPriorYrInstallmentSaleGain and ORPriorYrInstallGain.pdf is not sent	ORPriorYrInstallGain.pdf
0019	Reject	Missing Capital Loss from Other Years Schedule	A submission has a value in /ReturnState/ReturnDataState/SchAP/AP2TaxableIncome/CapitalLossCarryover and CapitalLossCarryover.pdf is not sent	CapitalLossCarryover.pdf
0020	Reject	Missing Annual Statement	A submission for Form OR-20-INS has a value of 2N in /ReturnState/ReturnHeaderState/ReturnType/ and AnnualStatement.pdf is not sent	AnnualStatement.pdf

Code	Severity	Error Message	Cause	PDF Naming Convention
0021	Reject	NonConsolidatedCheckbox cannot be sent when the federal return is consolidated	If the ConsolidatedReturnInd or the LifeNonLifeConsolidatedReturnInd on the consolidated 1120(<IsConsolidatedReturn>X</IsConsolidatedReturn>) is sent and the /ReturnState/ReturnDataState/Form20(20I)/Header/NonConsolidatedCheckbox is sent, reject the return.	
0023	Alert	Non-PDF file exists in attachments	A non-PDF file should not be included in the submission.	
0024	Reject	Multiple IRS XML documents exist in submission	Multiple IRS XML documents cannot be included in the submission.	
0025	Reject	Duplicate IRS folders exist in submission	Duplicate IRS folders cannot be included in the submission.	
0026	Reject	Submission from an unapproved vendor	An invalid vendor code has been entered in /ReturnState/ReturnHeaderState/SoftwareID.	
0027	Reject	Missing federal Form 1120 page 1 consolidated schedules. Note: Attach a PDF schedule showing items of gross income and deductions by each entity.	A submission for Form OR-20 or OR-20-INC does not have a value in /ReturnState/ReturnDataState/Form20(20I)/Header/NonConsolidatedCheckbox and FF1120p1.pdf is not sent.	FF1120p1.pdf

Code	Severity	Error Message	Cause	PDF Naming Convention
0028	Reject	<p>Missing Oregon apportionment work papers.</p> <p>Note: Attach a PDF schedule showing the numerators and denominators of the property, payroll, and sales factors by each entity in the Oregon consolidated return.</p>	A consolidated submission with an AP Schedule and the OregonApportionmentWorkpapers.pdf is not sent.	ORApportionWorkpapers.pdf
0029	Reject	<p>Missing Other Income Schedule.</p> <p>Note: Attach a PDF schedule listing the type and amount of income (loss) by each entity.</p>	A submission for Form OR-20 or OR-20-INC does not have a value in /ReturnState/ReturnDataState/Form20(20I)/Header/NonConsolidatedCheckbox and there is an amount on Return/ReturnData/IRS1120/OtherIncomeAmt and the OtherIncome.pdf is not sent.	OtherIncome.pdf
0030	Reject	<p>Missing Other Deductions Schedule</p> <p>Note: Attach a PDF schedule using columns to show a listing by type and amount, all allowable deductions by each entity.</p>	A submission for Form OR-20 or OR-20-INC does not have a value in /ReturnState/ReturnDataState/Form20(20I)/Header/NonConsolidatedCheckbox and there is an amount on Return/ReturnData/IRS1120/OtherDeductionsAmt and OtherDeductions.pdf is not sent.	OtherDeductions.pdf
0031	Reject	<p>Missing Apportioned Net Loss Deduction Schedule</p>	A submission has a value in /ReturnState/ReturnDataState/SchAP/AP2TaxableIncome/OregonDedNetOperatingLoss and AppNetLossDed.pdf is not sent.	AppNetLossDed.pdf

Code	Severity	Error Message	Cause	PDF Naming Convention
0034	Reject	Direct debit requested but the Financial Transaction is missing or the direct debit is not requested and the Financial Transaction is sent.	A submission has sent ReturnDataState/Form20 (2I, 2N, 2S)/Header/DirectDebitAuthorizationInd and ReturnDataState/FinancialTransaction is not sent OR a submission does not send ReturnDataState/Form20 (2I, 2N, 2S)/Header/DirectDebitAuthorizationInd and ReturnDataState/FinancialTransaction is sent.	
0042	Reject	An apportioned return must include a Schedule AP.	Forms 20, 20INC, 20INS: ReturnDataState/Form20 (2I, 2N)/Subtractions/AppportionmentPercentage does not equal 100%, the return must include a Schedule AP. For Form 20S: ReturnDataState/Form20S/AppportionmentPercentage does not equal 100%, the return must include a Schedule AP. A return is considered apportioned if: <ul style="list-style-type: none"> • ApportionmentPercentage does not equal 100%. • ApportionmentPercentage is not sent. • ApportionmentPercentage equals 0. 	
0043	Reject	Missing Form OR-DRD	If ReturnDataState/Form20(20I)/Subtractions/ASCSubtractions/Subtraction/SubtractionCode = 370 (Dividend deduction), a Form OR-DRD must be included in the submission. If the Form OR-DRD is not supported in the XML, the FormORDRD.pdf must be attached.	FormORDRD.pdf
0044	Reject	Missing Nonunitary Schedule Note- this PDF schedule includes: Computation of the net income (loss)	If ReturnDataState/Form20 (20I)/Subtractions/ASCSubtractions/Subtraction/SubtractionCode = 371 (Income on nonunitary corporations), the NonunitaryInc.pdf must be attached.	NonunitaryInc.pdf

		eliminated by each entity and corresponding dollar amt.	
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Transit Self-Employment Business Rules

Code/Rule	Severity	Error Message
0001	Reject	XML Validation Error.
0004	Reject	Return Type in State Header does not match Submission Type in State Manifest.
0005	Reject	Test return in production. Test FEIN range is 110000001 – 110000700
0006	Reject	Production FEIN in test. Test FEIN range is 110000001 – 110000700
0010	Reject	Invalid Routing Number.
0026	Reject	Submission from an unapproved vendor.
0032	Reject	A Schedule OR-TSE-AP must be included if the return is apportioned. A return is considered apportioned if: <ul style="list-style-type: none"> ReturnDataState/FormTMP(FormLTDP)/ApportionmentPercentage does not equal 100%. ReturnDataState/FormTMP(FormLTDP)/ApportionmentPercentage is not sent. ReturnDataState/FormTMP(FormLTDP)/ApportionmentPercentage equals 0.
0033	Reject	A Partnership Schedule must be included if a partnership is the filer.
0034	Reject	Direct debit requested but the Financial Transaction is missing or direct debit is not requested and the Financial Transaction is sent.

Partnership Business Rules

Code/Rule	Severity	Error Message
0001	Reject	XML Validation Error.
0004	Reject	Return Type in State Header does not match Submission Type in State Manifest.
0005	Reject	Test return in production. Test FEIN range is 110000001 – 110000700
0006	Reject	Production FEIN in test. Test FEIN range is 110000001 – 110000700
0010	Reject	Invalid Routing Number.
0026	Reject	Submission from an unapproved vendor.
0034	Reject	Direct debit requested but the Financial Transaction is missing or direct debit is not requested and the Financial Transaction is sent.
0036	Reject	Federal return not attached.
0037	Alert	Oregon partnership return was filed; Oregon Schedule OR-AP is missing. (The Schedule OR-AP is required when ReturnDataState/Form65/Body/InandOutOfStateActivityInd is 'true')
0039	Alert	Name change checkbox is checked; previous name should be provided.
0040	Alert	Extension filed checkbox is checked; extension date should be provided.
0041	Alert	Form OR-24 is attached checkbox is checked; Form OR-24 is missing.

Oregon Composite Business Rules

Code/Rule	Severity	Error Message
0001	Reject	XML Validation Error.
0004	Reject	Return Type in State Header does not match Submission Type in State Manifest.
0005	Reject	Test return in production. Test FEIN range is 110000001 – 110000700
0006	Reject	Production FEIN in test. Test FEIN range is 110000001 – 110000700
0010	Reject	Invalid Routing Number.
0026	Reject	Submission from an unapproved vendor.
0034	Reject	Direct debit requested but the Financial Transaction is missing or direct debit is not requested and the Financial Transaction is sent.
0035	Reject	Either a Schedule OC1 or Schedule OC2 must be submitted with a Form OC.
0037	Reject	<p>If there is a date in the ReturnHeaderState/TaxPeriodEndDt, it must match ReturnDataState/FormOC/Header/OwnerMajorityTaxYearEndDate.</p> <p>Notes:</p> <ul style="list-style-type: none"> • A short year return is considered a calendar year return. • In the ReturnHeaderState, TaxPeriodEndDt should be the owner majority tax year end date, not be the PTE end date. • OwnerMajorityTaxYearEnd is from the Schedule OC1 and the Schedule OC2.

Appendix B – 2018 Business Tax Forms, Schedules, and Worksheets

Form	XML	PDF
Form OR-20 – Oregon Corporation Excise Tax Return	X	
Form OR-20-S – Oregon S Corporation Tax Return	X	
Form OR-20-INC – Oregon Corporation Income Tax Return	X	
Form OR-20-INS – Oregon Insurance Excise Tax Return	X	
Schedule OR-AP – Apportionment of Income For Corporations and Partnerships	X	
Schedule OR-AF – Affiliate Schedule	X	
Form OR-37 – Underpayment of Oregon Corporation Estimated Tax	X	
Form OR-24 – Oregon Like-Kind Exchanges/Involuntary Conversions	X	
Worksheet FCG-20 – Farm Liquidation Long-Term Capital Gain Tax Adjustment	X	
Form OR-TM – TriMet Self-Employment Tax	X	
Form OR-LTD – Lane Transit District Self-Employment Tax	X	
Form OR-TSE-AP – Transit Self-Employment Tax Apportionment Worksheet	X	
Form OR-65 – Oregon Partnership Return of Income	X	
Form OR-OC – Oregon Composite Return	X	
Form OR-DRD – Oregon Dividends-Received Deduction	X	
Federal Form 7004 – Application for Automatic Extension of Time to File		
The Net Nonbusiness income (loss) Schedule is required if Schedule OR-AP-2 reports a net nonbusiness income amount included in line 1 on line 2. <i>Corp Business Rule 15</i>		IncomeNonBusinessOrLoss.pdf
The Gains from Prior Years Installment Sales Schedule is required if Schedule OR-AP-2 reports a gains from prior year amount included in line 1 on line 3. <i>Corp Business Rule 16</i>		PriorYrInstallmentSaleGain.pdf
The Net Nonbusiness Oregon Income (loss) Schedule is required if there is an amount in Schedule OR-AP-2 Nonbusiness income allocated entirely to Oregon in line 7. <i>Corp Business Rule 17</i>		ORNetNonBusInc.pdf
The Gain from Oregon Prior Year Installment Sales Schedule is required if there is an amount in Schedule OR-AP-2, Line 8. <i>Corp Business Rule 18</i>		ORPriorYrInstallGain.pdf
The Capital Loss from Other Years Schedule is required if there is an amount in Schedule OR-AP-2, line 10(b). <i>Corp Business Rule 19</i>		CapitalLossCarryover.pdf
Pages from the Annual Statement are required if a Form OR-20-INS is filed. See Section 10 of the handbook for pages of Annual Statement to include. <i>Corp Business Rule 20</i>		AnnualStatement.pdf
The FF1120p1.pdf is required for a consolidated Form OR-20 or Form OR-20-INC. <i>Corp Business Rule 27</i>		FF1120p1.pdf

The Oregon apportionment work papers are required if a Schedule OR-AP is sent with a consolidated return. <i>Corp Business Rule 28</i>		ORApportionWorkpapers.pdf
The OtherIncome.pdf is required for a consolidated submission that has an amount on line 10 of the Federal Form 1120. <i>Corp Business Rule 29</i>		OtherIncome.pdf
The OtherDeductions.pdf is required for a consolidated submission that has an amount on line 26 of the Federal Form 1120. <i>Corp Business Rule 30</i>		OtherDeductions.pdf
The Apportioned Net Loss Deduction Schedule.pdf is required if there is an amount in Schedule OR-AP-2, line 10(a). <i>Corp Business Rule 31</i>		AppNetLossDed.pdf
FormORDRD.pdf is required if the return has an amount for subtraction code 370 on the OR-ASC-CORP and the Form OR-DRD is not supported in the XML. Form OR-20 and OR-20-INC. <i>Corp Business Rule 43</i>		FormORDRD.pdf
The NonunitaryInc.pdf is required if the return has an amount for subtraction code 371 on the OR-ASC-CORP. Form OR-20 and OR-20-INC. <i>Corp Business Rule 44</i>		NonunitaryInc.pdf

Additions, subtractions, and credits do not display as a separate form even though there is a paper form. Instead, the Form OR-20, OR-20-INC, OR-20-INS, and OR-20-S include those elements in their schema. For internal purposes, we will display these elements on Schedule OR-ASC-CORP.

Additional PDFs may be titled as appropriate and included in the submission as needed.