

Metro Business Income Tax Administrative Rule 7.07 – XXXX

Apportionment for Financial Institutions

“Financial institution” has the same meaning as defined in ORS 314.610(4). Financial institutions having income that is taxable both within and without the Metro district will apportion income according to the provisions of OAR 150-314-0088. Where OAR 150-314-0088 refers to state, a taxpayer should interpret that as the Metro district unless context requires otherwise.

XX-XX-2022

Date

Adopted XX-XX-2022

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