

WSR 21-07-053

INTERPRETIVE STATEMENT

DEPARTMENT OF REVENUE

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INTERPRETIVE STATEMENT ISSUED

The department of revenue has issued the following excise tax advisory (ETA):

**ETA 3085.2021 *Eligibility of Taxes for the Multiple Activities Tax Credit (MATC)***

ETA 3085 provides a nonexclusive list of taxes from other jurisdictions that the department has determined qualify for the multiple activities tax credit (MATC). It also lists taxes the department has determined do not qualify for the MATC. The ETA has been updated with the addition of the Ohio commercial activity tax as a qualifying tax, and the addition of the Oregon corporate activity tax and Texas franchise tax as nonqualifying taxes. Two qualifying taxes and one nonqualifying tax were removed, as they have been repealed for many years.

A copy of this document is available via the internet at Rule and Tax Advisory Adoptions and Repeals.

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