

**OREGON ANNUAL WITHHOLDING TAX  
RECONCILIATION REPORT**

Department use only
Date Received

Business Name	Business Identification Number (BIN)
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**Do not send W-2s and 1099s. The Department of Revenue may request certain employers to file W-2 or 1099 forms at a later date to reconcile their account.**

	Column A	Column B	Column C
Use your payment records and 2001 OQ forms. See instructions on the back.	Withholding Tax Reported	Withholding Tax Paid *	Additional Tax Due/Credit
1. 1st Quarter ..... 1			
2. 2nd Quarter ..... 2			
3. 3rd Quarter ..... 3			
4. 4th Quarter ..... 4			
5. TOTAL ..... 5			

6. Total Oregon Tax shown on W-2s and/or 1099s. Include the amount of tax on your 1099s unless you have a separate account for these ..... 6	
7. Difference: Subtract total in box 5B from box 6 ..... 7	

Explanation of difference \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

If box 6 is **larger** than box 5B, you owe tax. Pay the amount in box 7.  
 If box 6 is **smaller** than box 5B, you have a credit in box 7.  
 If the amount in box 7 is zero, your withholding account balances.

\*Do not include any penalties or interest paid, only include State Withholding.

Signature	Telephone No.	Date
X	(      )	

**Important: Mail Form WR separately from your fourth quarter Form OQ.**

**Mail WR forms to:**

Oregon Department of Revenue  
 PO Box 14260  
 Salem OR 97309-5060

# INSTRUCTIONS FOR FORM WR

## Filing requirements

All Oregon employers who pay withholding tax must file Form WR, Oregon Annual Withholding Tax Reconciliation Report. The 2001 form is due February 28, 2002. If you stop doing business during 2001, or no longer have employees, Form WR is due 45 days **after** your final payroll.

To amend data on Form WR, make a copy of the original Form WR, and then make the necessary changes on the copy. Write **Amended** at the top of the form.

Oregon employers who fail to file Form WR may be charged a penalty.

## How to fill out Form WR

Write your business name and Oregon business identification number (BIN) in the spaces shown. If you received a personalized booklet, your name and business identification number will be filled in. Follow the instructions below for the numbered boxes.

**Line 1 through Line 4.** Fill in the total Oregon tax **reported** for each quarter in column A (use the amount in box 5B from your 2001 Form OQs). In column B, fill in the Oregon tax you **paid** for each quarter. Do not include any penalties or interest

paid. In column C, enter the difference, if any, between column A and column B for each line. Use brackets to indicate a credit.

**Line 5.** Total column A and column B.

**Line 6.** Enter the total Oregon tax from your employees W-2s and/or 1099R forms in box 6.

**Line 7.** Enter the difference between the total tax paid (box 5B) and the total tax shown on W-2s and/or 1099Rs (box 6).

If box 6 is **larger** than box 5B, you owe tax (the amount shown in box 7). If box 6 is **smaller** than box 5B, you have overpaid your tax and have a credit (see amount in box 7). If the amount in box 7 is zero, your withholding account balances.

If you have overpaid, the credit may be applied to a future quarter. The credit may not be used for another tax program. If you want the credit refunded, send a written request.

Sign and date the form, fill in your phone number and mail Form WR to:

**Oregon Department of Revenue  
PO Box 14260  
Salem OR 97309-5060**

Do not staple or tape your payment to the Form WR. Be sure to remove and retain any check stubs.

**Important: Mail Form WR separately from your fourth quarter Form OQ.  
Do Not include W-2s and 1099s.**