

OREGON ANNUAL WITHHOLDING TAX  
RECONCILIATION REPORT

Department use only
Date Received

Return due date: February 28, 2003

Business Name	Business Identification Number (BIN)
---------------	--------------------------------------

- Please read the instructions on the back of this report.
- 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
Use your payment records and your 2002 forms. See the instructions on the back.	Withholding Tax Reported	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 <b>W-2s</b> and/or <b>1099s</b> . Include the amount of tax on your 1099s unless you have a separate account for these ..... 6	
7. <b>Amount due.</b> If box 6 is greater than box 5A, enter the difference and pay this amount ..... 7	
8. <b>Credit.</b> If box 6 is less than box 5A, enter the difference and explain below ..... 8	

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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Signature	Telephone No.	Date
X	( )	

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

Mail Form WR 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 2002 form is due February 28, 2003. If you stop doing business during 2002, 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. Attach any amended OQ forms with the amended Form WR.

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 2002 Form OQs). In

column B, enter the additional tax due/credit for each quarter, if any. 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.** Amount due. If box 6 is greater than box 5A, pay this amount.

**Line 8.** Credit. If box 6 is less than box 5A, enter the difference and **explain on the line provided**.

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.

**Explanation of difference.** Include an explanation of changes to state withholding tax reported or changes made to total taxes due.

Sign and date the form, fill in your telephone 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 Form WR. Be sure to remove and retain any check stubs.

— **IMPORTANT** —

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

**Do not include W-2s and 1099s.**