



www.oregon.gov/dor

Taxpayer assistance

General tax information www.oregon.gov/dor
Salem (503) 378-4988
Toll-free from an Oregon prefix 1-800-356-4222

Asistencia en español:

Salem (503) 945-8618
Gratis de prefijo de Oregon..... 1-800-356-4222

TTY (hearing or speech impaired; machine only):

Salem (503) 945-8617
Toll-free from an Oregon prefix..... 1-800-886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers for information in alternative formats.

An Employer's Guide to Oregon Withholding and Transit Taxes for Sports and Entertainment Industries

This packet provides basic payroll tax information for all employers doing business in Oregon including those involved in the sports and entertainment professions. Please read the enclosed information carefully to understand what you are required to report.

Any employer doing business in the state may be subject to one or all of the following taxes:

| Tax | Administered by | Information |
|--|---|--|
| Payroll Withholding Tax | Oregon Department of Revenue | www.oregon.gov/dor (503) 945-8100 |
| Tri-County Metropolitan Transit Excise Tax | Oregon Department of Revenue | www.oregon.gov/dor (503) 945-8100 |
| Lane County Transit Excise Tax | Oregon Department of Revenue | www.oregon.gov/dor (503) 945-8100 |
| Worker's Benefit Fund Assessment | Oregon Department of Consumer and Business Services | www.oregon.gov/dcbs (503) 947-7815 |
| Unemployment Tax | Oregon Employment Department | www.oregon.gov/employ (503) 947-1488 |

Definitions

For purposes of this informational packet:

- (a) The term "professional sports team" typically includes, but is not limited to any professional baseball, basketball, football, soccer, rodeo, motor sports, or hockey team.
- (b) The term "entertainer" includes, but is not limited to any professional actor, musician, singer, theater company, dancer, or artist.

Note: See Oregon Administrative Rules 150-316.127-(F).

Withholding tax

Who must file and pay withholding taxes?

Employers working in Oregon at any given time are required to withhold tax on wages earned **while in Oregon**.

Employers of nonresident employees are required to withhold on wages of employees **working in the state of Oregon** once those wages exceed a certain threshold. (For 2005 and forward, the threshold is the **standard deduction** for each employee's filing status.)

Employers located in Oregon are required to withhold on all wages earned by Oregon resident employees, regardless of where the work is performed.

The three components of Oregon's withholding tax law are:

- All employers must withhold tax from Oregon employee wages at the same time employees are paid.
- Due dates for employers paying state withholding are the same as the due dates for making federal withholding tax and FICA tax deposits.
- All employers working in Oregon must file combined tax returns in addition to making the required payments.

For current year information, contact the Oregon Department of Revenue at (503) 945-8100.

How to figure withholding tax

To determine the amount of Oregon tax to withhold from employees' wages:

- Use the "wage bracket" withholding tax prepared by the Oregon Department of Revenue in the *Oregon Withholding Tax Tables Booklet*, 150-206-430; or
- Use the department's formula for computer payroll systems. This formula is also available in the *Oregon Withholding Tax Formula Booklet*, 150-206-436; or
- If a professional sports team, withhold 8 percent of the wages earned in Oregon by each employee earning over \$50,000 per year.

The Oregon withholding tax tables are available on the Department of Revenue's website at www.oregon.gov/dor under "publications."

Transit district taxes

The Oregon Department of Revenue administers tax programs for the Tri-County Metropolitan Transportation District (TriMet) and the Lane County Mass Transit District (LTD). Most employers paying wages **for services performed in these districts** must pay transit payroll tax. The tax provides revenue for mass transit.

The transit tax is imposed directly on the employer. The tax is figured only on the amount of gross payroll **for services performed within the TriMet or Lane Transit districts**.

The TriMet district includes parts of three counties in the Portland area. LTD serves the Eugene-Springfield area. A complete list of ZIP codes that comprise the TriMet and LTD service areas is available in the brochure *Oregon Transit Taxes for Employers: Should I Be Filing?* The brochure is available on our website at www.oregon.gov/dor or by calling (503) 945-8100.

Who must file and pay transit tax?

All employers who are paying wages earned in the TriMet or LTD districts must register and file with the Oregon Department of Revenue. Wages include all salaries, commissions, bonuses, fees, payments to a deferred compensation plan, or other items of value. For more information about the TriMet or Lane transit taxes, contact the Oregon Department of Revenue at (503) 945-8100. For boundary questions, contact **TriMet at (503) 962-6466** or **Lane Transit District at (541) 682-6100**.

Your payroll service may not be aware that you have employees working in the transit districts. If so, you need to contact the service regarding your reporting and payment responsibilities. If you have an existing account and become subject to transit tax after your forms have been issued, contact the Oregon Department of Revenue for the current tax rates.

What wages are subject to transit district taxes?

All salaries, commissions, bonuses, fees, or other items of value paid to a person for services performed within the transit district are subject to transit district taxes. Transit district wages also include:

- Contributions to a Simplified Employee Pension (SEP) made at the election of the employee.
- Payments for the purchase of IRC section 403(b) annuities under salary reduction agreements.
- Contributions to 401(k) retirement plans made at the election of the employee, including employer-matched contributions.
- Pick-up payments to governmental retirement plans under salary reduction agreements.
- Amounts deferred under governmental deferred compensation plans.
- Any amount deferred under a nonqualified deferred compensation plan.
- Payment to an IRC 408 individual retirement agreement under a salary reduction agreement.

What wages are exempt from transit taxes?

The following are exempt from TriMet and LTD excise taxes:

- Federal government units.
- Federal credit unions.
- Public school districts.
- Internal Revenue Code Section 501(c)(3) nonprofit and tax-exempt institutions, except hospitals.
- Foreign insurers.
- All insurance adjusters, agents, and agencies, as well as their office staff, whether representing foreign or domestic companies.
- Domestic service in a private home.
- Casual labor.
- Services performed outside the district.
- Seamen who are exempt from garnishment.
- Employee trusts that are exempt from taxation.
- Tips.
- Wages paid to employees whose labor is connected solely to planting, cultivating, or harvesting seasonal agricultural crops.

These apply only to the TriMet district:

- Public education districts.
- Public special service and utility districts.
- Port authorities.
- Fire districts.
- City, county, and other local government units.

How to figure the transit tax

Multiply the gross taxable payroll earned within the transit district by the current transit rate. The current rate should be printed in the TriMet/LTD portion of the *Oregon Combined Payroll Tax Report*, 150-211-155, and on Form OQ. If it's not, contact us at (503) 945-8100 for the most current rate.

Reporting instructions for withholding and/or transit taxes

How to register

If you are a new employer and subject to withholding or transit tax, complete the *Combined Employer's Registration*, 150-211-055. This form is available at www.oregon.gov/dor under "forms," or contact us at (503) 945-8100 to order. You can also register online using the Central Business Registry at www.filinginoregon.com.

| Combined Employer's Registration | | For agency use only | |
|---|--|--|--|
| See instructions below | | | |
| You can register online with the Oregon Business Registry (OBR) at https://secure.sos.state.or.us/cbrmanager/ | | | |
| Business name* | Type of ownership (check one) | LLC Limited Liability Co. (recognized by IRS as a corporation) | Government-Local |
| Assumed business name | <input type="checkbox"/> Corporation | <input type="checkbox"/> Sole Proprietorship | <input type="checkbox"/> Government-State |
| Federal employer identification number (FEIN)† | <input type="checkbox"/> Sub-chapter S Corp. | <input type="checkbox"/> Partnership—General | <input type="checkbox"/> Government-Federal |
| Business telephone number | <input type="checkbox"/> L.P. (Limited Liability Part) | <input type="checkbox"/> Partnership—Limited | <input type="checkbox"/> Political Campaign |
| Contact person authorized to discuss your payroll account with us | <input type="checkbox"/> Trust / Estate | <input type="checkbox"/> Non-profit 501(c)(25) | <input type="checkbox"/> Other (specify below) |
| Contact's telephone number | <input type="checkbox"/> Other Nonprofit | | |
| Business mailing address | Recognized Indian Tribe | | |
| City | Nature and principal products of your business (e.g., retail—men's clothing; services—journalist, etc.) be specific. | | |
| State ZIP code | Check if any employees are: | <input type="checkbox"/> Country Withholding | |
| E-mail address | <input type="checkbox"/> Agricultural | <input type="checkbox"/> Domestic (in-home workers) | |
| Physical address where work is performed in Oregon† | <input type="checkbox"/> Mining or fishing vessels | <input type="checkbox"/> No | |
| City | Does any domestic worker request withholding? | <input type="checkbox"/> No | |
| State ZIP code | Type of return to be filed (see instructions) | <input type="checkbox"/> No | |
| Employee home address | <input type="checkbox"/> 1042 Oregon Quarterly | <input type="checkbox"/> 1042 (Domestic) | |
| City | Enter number of employees approximate | | |
| State ZIP code | Withholding Tax | LLC Member _____ Owner/Officer _____ Employees _____ | |
| Do you have any other locations in Oregon? | Must be completed | These employees received first pay for work in Oregon? | |
| <input type="checkbox"/> No <input type="checkbox"/> Yes, list additional locations on a separate sheet & attach to this form | Month _____ Day _____ Year _____ | Month _____ Day _____ Year _____ | |
| Off site payroll service, accountant, or bookkeeper (attach Power of Attorney form) | Transit Tax | Are employees working in these areas? (see instructions) | |
| Contact person at the off site payroll service, accountant, or bookkeeper | <input type="checkbox"/> TRM (Portland and surrounding metropolitan areas) | <input type="checkbox"/> LTD (Eugene and Springfield areas) | |
| Telephone No. | Quarter _____ | <input type="checkbox"/> LTD (Eugene and Springfield areas) | |
| Mailing address for off site payroll service (send 1042 to this address) | Unemployment Tax | To what calendar quarter should your payroll first exceed \$1,000 or \$50,000 agricultural labor? (see instructions) | |
| City | Quarter _____ | Month _____ Day _____ Year _____ | |
| State ZIP code | Benefit Fund Assessment | <input type="checkbox"/> No, but I choose to have coverage | |
| State reference/branch address | <input type="checkbox"/> Yes <input type="checkbox"/> No, but I choose to have coverage | <input type="checkbox"/> No, employees are covered by federal WC | |
| City | <input type="checkbox"/> No, employees are covered by federal WC | <input type="checkbox"/> No, only non-employee officers | |
| State ZIP code | <input type="checkbox"/> No, other source | <input type="checkbox"/> No, other source | |
| Did you acquire/transfer all? <input type="checkbox"/> Yes <input type="checkbox"/> No or part <input type="checkbox"/> Yes <input type="checkbox"/> No of the Oregon business operations of an existing business? (See many employees transferred?) | Date of acquisition | FEIN or EIN of acquired business | |
| List acquired business name, previous owner, and telephone number | | | |
| Identification of owners, partners, corporate officers, etc. (List additional owners on a separate sheet and attach to this form) | | | |
| Social Security number† | FEIN | Employee number | Local Security number |
| Name | Name | Name | Name |
| Home address | Home address | Home address | Home address |
| City | State ZIP code | City | State ZIP code |
| Responsible for: | <input type="checkbox"/> Filing tax returns | <input type="checkbox"/> Paying taxes | <input type="checkbox"/> Withholding |
| <input type="checkbox"/> Determining which conditions to pay first | <input type="checkbox"/> Filing tax returns | <input type="checkbox"/> Paying taxes | <input type="checkbox"/> Withholding |
| Authorization | | | |
| I certify the above statements to be true and correct. I authorize the Employment Department, the Department of Revenue, and the Department of Consumer & Business Services to verify any of the above information with regard to this business. I will notify each agency if there is a change or cancellation of the above authorized representative. | | | |
| Signature | Date | Signature | Date |
| X | | X | |
| *Must be filled in as required by OAR 150-305.100. | | Fax to: 503-947-1528 or Mail to: Oregon Employment Department 875 Union St NE Rm 107 Salem OR 97311 | |
| Retain a copy for your records. | | | |

If you are currently registered and have employees subject to withholding or transit tax, complete a *Business Change of Status Form*, 150-211-156, available on page 11 or at www.oregon.gov/dor.

How to file withholding and transit taxes

Report your withholding/transit tax every quarter, as long as you are registered as an active employer with the Oregon Department of Revenue, even if you have no payroll during the quarter. Oregon allows you to report all payroll taxes on one form. Several reporting options are available, including paper filing, electronic filing, and filing by phone:

Paper: Oregon Quarterly Tax Report (Form OQ)

These reporting forms are used to report Oregon's state withholding and transit taxes. This report also includes Form 132 (if you are subject to Oregon Unemployment Insurance tax) and Schedule B (only if your federal/state withholding tax deposits are required to be submitted semi-weekly or on a one-banking-day basis).

OREGON QUARTERLY TAX REPORT FORM OQ

BUSINESS NAME: _____ Form Code: _____

Business Identification Number: _____ Date: _____

Put report in desk by: _____ Date Received: _____

Federal EIN: _____ North American Industry Classification System: _____

If mailing address, name, or Federal EIN is wrong, complete "Change in Status Report" found in the Oregon Combined Payroll Tax Booklet.

For each month, report the number of workers covered for Unemployment Insurance who worked during or received pay for the period which includes the 15th of the month. (See instruction booklet.)

| | FIRST MONTH (M1) | SECOND MONTH (M2) | THIRD MONTH (M3) | TOTAL (M1+M2+M3) |
|---------------------------------|------------------|-------------------|------------------|------------------|
| Unemployment Insurance Column A | | | | |
| State Withholding Column B | | | | |
| Transit District Column C | | | | |
| Lane Transit District Column D | | | | |

1. Subject wages _____
 2. Excess wages, see instructions _____
 3. Taxable wages (Box 1A minus Box 2A) _____
 4. Tax rate _____
 5. Tax _____
 6. Less: Oregon tax pre-paid this quarter _____
 7. Plus: UI penalty and interest owed _____
 8. Total tax due (Box 5 plus Box 6, plus Box 7) _____

WORKERS' BENEFIT FUND (WBF) ASSESSMENT Put -0- in Boxes 9 and 11 if there were no subject hours worked in the quarter.

9. Number of hours worked _____
 10. WBF assessment rate _____
 11. Total assessment (Box 9 times Box 10) _____
 12. Less: Assessment prepaid this quarter _____
 13. Total assessment due _____

14. TOTAL PAYMENT DUE (Add boxes 8A, 8B, 8C, 8D, and 13.)
 * Make payments to the Department of Revenue using electronic funds transfer (EFT), or
 * Make checks payable to "Oregon Department of Revenue." Mail your checks, including a payment coupon (Form OTG). (Only add amounts due. DO NOT add credits in one program to offset taxes owed in another program.)

SPECIAL PAYROLL TAX OFFSET (To be calculated every quarter)
 16. Special Payroll Tax offset (see instructions) _____
 17. Amount Applied to UI Trust Fund (Box 1A minus line 16) _____

* Report only hours subject to WBF assessment. Hours do not equal hours reported on Form 132. Use line 16 to calculate the amount of "contributions paid to the state" on Federal Form 940. "Worksheet - Line 10". Do not add or subtract this amount from the total in Box 14.

15. MONTHLY SUMMARY OF STATE WITHHOLDING TAX LIABILITY. Enter amount of state withholding tax withheld by month. Do not complete if you are a quarterly, semi-weekly, or one-banking day depositor.

| | FIRST MONTH (M1) | SECOND MONTH (M2) | TOTAL (M1 + M2 + M3) |
|-----------------------|------------------|-------------------|----------------------|
| State Withholding Tax | | | |
| Transit District Tax | | | |

Identify this report as true and correct and is filed under penalty of false swearing. Prepared by: _____ Date: _____ Preparer Telephone Number: _____

Signature Required: _____

MAIL TO: OREGON DEPARTMENT OF REVENUE, PO BOX 14800, SALEM OR 97309-0020

Form OQ (Rev. 10-15)

Oregon Schedule B State Withholding Tax

Form Code: _____ Business Identification Number: _____ Date: _____

A. Daily Oregon Withholding Tax Liability - First Month of the Quarter

| Day | 8 | 15 | 22 | 29 |
|-----|---|----|----|----|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |

A. Total tax liability for the first month of the quarter _____

B. Daily Oregon Withholding Tax Liability - Second Month of the Quarter

| Day | 8 | 15 | 22 | 29 |
|-----|---|----|----|----|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |

B. Total tax liability for the second month of the quarter _____

C. Daily Oregon Withholding Tax Liability - Third Month of the Quarter

| Day | 8 | 15 | 22 | 29 |
|-----|---|----|----|----|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |

C. Total tax liability for the third month of the quarter _____

D. Total for the quarter (Add boxes A, B, and C). Enter this amount in box 5B on Form OQ _____

Complete this form if you must deposit on a semi-weekly or one-banking day basis

Form B (Rev. 10-15)

FORM 132 EMPLOYEE DETAIL REPORT ENCLOSE WITH FORM OQ

BUSINESS NAME: _____ Form Code: _____

Business Identification Number: _____ Date: _____

1. TOTAL UI SUBJECT WAGES Must equal total in box 1A of Form OQ _____

2. Social Security Number _____ First Initial _____ 3. Employee Last Name _____ 4. Whole Hours Worked _____ 5. Total UI Subject Wages _____ 6. State Withholding Taxes _____

| Employee | 2. Social Security Number | 3. Employee Last Name | 4. Whole Hours Worked | 5. Total UI Subject Wages | 6. State Withholding Taxes |
|----------|---------------------------|-----------------------|-----------------------|---------------------------|----------------------------|
| 1 | | | | | |
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7. Column Totals _____

NOTE: All employers who pay Unemployment Insurance tax or reimburse the Employment Department for unemployment benefits paid and/or withhold State taxes must complete this form. Pursuant to ORS 657.571, failure to report all employees with correct Social Security numbers, failure to accurately report whole hours worked (no fractions or decimals), failure to report UI subject wages, and/or State Withholding taxes may result in penalties.

DO NOT SUBMIT PHOTOCOPIED FORMS

Page No. _____ of _____

Form 132 (Rev. 9-15)

Software: OTTER (Oregon Tax Employment Reporting)

Computer-based software that allows you to file your report by email or CD. Your data can be imported from separate payroll programs directly into electronic reporting format or copied from one quarter to the next. The software is free and can be downloaded at www.oregon.gov/employ/tax.

Online: SETRON (Secure Employer Tax Reporting Online)

Web-based reporting that allows any employer with 50 or fewer employees to report over the Internet. Any employer can report regardless of computer type. SETRON can be found at the Oregon Employment Department's website at www.oregon.gov/employ/tax.

Telephone: Interactive Voice Response System

You can file a "no payroll/no hours worked" report for a particular quarter by telephone, 24 hours a day, 7 days a week by calling **(503) 378-3981**. This system doesn't provide a confirmation number to confirm that the report has been received. It's important to allow the call to complete to ensure the report is properly processed. You must have "no payroll/no hours worked" for **all** subject tax programs to file by telephone.

How to send in deposits/payments

Payments/deposits can be made using several payment options. One is using Form OTC *Oregon Combined Payroll Tax Payment Coupon*, 150-211-053, with a check or through electronic fund transfer (EFT) using either ACH Debit or ACH Credit. All employers who are mandated to file EFT for federal purposes are also required to do so for the state. For EFT information, call (503) 947-2017 or visit www.oregon.gov/dor.

State withholding deposits are required to be made with the same frequency as federal deposits and have the same deadlines. Transit deposits are paid quarterly with the Oregon Quarterly Tax Report.

Multistate employers who believe federal withholding methods create an undue burden may request an alternative payment method for depositing withholding tax payments by writing to Oregon Department of Revenue, Business Division, 955 Center St. NE, Salem OR 97301.

End-of-year reporting for withholding tax

Form WR, Oregon Annual Reconciliation Report, 150-206-012

All employers who pay withholding tax to Oregon must file Form WR, *Oregon Annual Withholding Tax Reconciliation Report*, 150-206-012, by March 31 of the following year. This form reconciles the quarterly filings with W-2s and 1099s that are issued for the year. This form is included with the paper reports (Form OQ) or can be downloaded at www.oregon.gov/dor.

Form PA, Professional Athletic Team Annual Reconciliation Tax Report, 150-206-015

Form PA must be filed by all athletic teams that have individuals and athletes rendering services to a professional athletic team if their compensation exceeds \$50,000 in a tax year (pursuant to Senate Bill 5). This law says in part "...a person who transacts business in the State of Oregon and who pays wages, salary, bonuses or other taxable income to a member of a professional athletic team, in lieu of the withholding requirements under ORS 316.167 shall withhold eight percent of the income."

You must submit this form to the Oregon Department of Revenue by April 15 of the year following the payment of wages. See page 9 or visit www.oregon.gov/dor to download the form.

If you have any questions, contact us at (503) 945-8100 or visit www.oregon.gov/dor/bus.

W-2 and 1099 electronic reporting

W-2—Businesses and all payroll service providers are required to report W-2 information electronically.

1099s and W-2Gs—Businesses with more than 10 of any one type of information return are required to report return information electronically (Forms 1099-MISC, 1099-G, 1099-R, and W-2G).

The transmittal due date is March 31 of each year.

Closing an account

If you no longer have employees in the state of Oregon, you must submit a *Business Change in Status Form*, 150-211-156, advising us of the date of your last payroll paid to Oregon employees. See page 11 or visit www.oregon.gov/dor to download the form.

| FORM WR Oregon Annual Withholding Tax Reconciliation Report 2016 | | Department Use Only |
|---|---|--|
| Return Due Date: March 31, 2017 | | |
| Business Name | Business Identification Number (BIN) | |
| Federal Employer Identification Number (FEIN) | Number of W-2s and 1099s | |
| • Please read the instructions on the back of this report. | | |
| Use your 2016 OQ forms. See the instructions on the back. | | Tax Reported |
| 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 or 1099s..... | 6. | |
| 7. Enter the difference between box 5 and box 6..... | 7. | |
| — If box 6 is larger than box 5, you owe tax. Pay the amount in box 7. Include a payment coupon (Form OTC) with your check. — If box 6 is smaller than box 5, you may have a credit for the amount in box 7. If the amount in box 7 is -0-, your withholding account balances. | | |
| Explanation of difference..... | | |
| *Include the amount of tax on your 1099s unless they are reported on a different BIN. | | |
| I certify that this report is true and correct and is filed under penalty of false swearing. | | |
| Signature | Date | Phone |
| X | | |
| Name | Title | |
| Important: Mail Form WR separately from your 4th quarter Form OQ. | | |
| If no payment is included, mail Form WR to: Oregon Department of Revenue PO Box 14260 Salem OR 97309-5060 | Mail Form WR with payment to: Oregon Department of Revenue PO Box 14800 Salem OR 97309-0920 | Please read the instructions on the back → |
| 150-206-012 (Rev. 12-15) | | |

Small Business

State Tax & Government Agency Contacts

Oregon Department of Revenue

Withholding tax questions (503) 945-8100

Registrations, order forms, change address, etc.

Where to file and pay

All payroll reports and payments mail to:

Oregon Department of Revenue

PO Box 14800

Salem OR 97309

Electronic Funds Transfer (EFT) (503) 947-2017

Other Department of Revenue questions (503) 378-4988

Toll-free in Oregon 1-800-356-4222

Payroll Tax Basics can be found at www.oregon.gov/dor/bus

Register for up-to-date payroll tax information, *Payroll Tax News*, by email

<http://listsmart.osl.state.or.us/mailman/listinfo/payrolltax-news>

Employment Department

General information (503) 947-1488

Questions related to electronic filing (503) 947-1544

Department of Consumer and Business Services

General information (503) 378-2372

Subjectivity questions (503) 947-7815

Corporation Division of Secretary of State's Office

Business Information Center (503) 986-2200

To start a business, to confirm an owner of a business, to obtain a certificate of good standing, to obtain Registry for ABN, Corp., etc.

Transit Districts

TriMet Transit Office—boundary questions (503) 962-6466

LTD Transit Office—boundary questions (503) 682-6100

Wilsonville Transit (SMART) (503) 682-7790

South Clackamas Transit (503) 632-7790

Sandy Transit (Fareless Sam) (503) 668-7000

Websites

State of Oregon www.oregon.gov

Department of Revenue www.oregon.gov/dor

Business in Oregon www.oregon.gov

Business in Portland www.businessinportland.org

Internal Revenue Service www.irs.gov

Oregon Business Guide filinginoregon.com/pages/forms

Employment Department www.oregon.gov/employ

Workers' Benefit Fund www.oregon.gov/dcbs/fabs

**Oregon
Professional Athletic Team
Annual Reconciliation Tax Report**

2015

| |
|------------------------|
| Office use only |
| Date received |

| | |
|---------------------------|---|
| Business name and address | Oregon business identification number (BIN) |
|---------------------------|---|

- Read the instructions on the back before completing this report.
- Don't send W-2s and 1099s. The Oregon Department of Revenue may request certain employers to file W-2 or 1099 forms at a later date to reconcile their account.

| Employee name | Social Security number | Oregon resident? Yes/No | Annual wages | Number of duty days in Oregon | Number of duty days for the year | Oregon withholding |
|---------------|------------------------|----------------------------|--------------|-------------------------------|----------------------------------|--------------------|
| 1 | | | | | | |
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| 19 | | | | | | |
| 20 | | | | | | |

Continue listing on back if necessary...

Total subject wages.....

Important: You must file this report with the Oregon Department of Revenue by April 15, 2016

Under penalties for false swearing, I declare that I have examined this report, including any accompanying schedules and statements and to the best of my knowledge and belief it is true, correct, and complete.

| | |
|-----------------------|-------|
| Signature X | Date |
| Print name | Title |
| | Phone |

| Employee name | Social Security number | Oregon resident? Yes/No | Annual wages | Number of duty days in Oregon | Number of duty days for the year | Oregon withholding |
|---------------|------------------------|-------------------------|--------------|-------------------------------|----------------------------------|--------------------|
| 21 | | | | | | |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
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| 30 | | | | | | |

Instructions

Filing requirements

All professional athletic teams transacting business in the state of Oregon are required to file Form PA, *Oregon Professional Athletic Team Annual Reconciliation Tax Report*, 150-206-015. The reporting period is January 1 through December 31, the form is due on April 15 of the following year.

All professional athletic teams who fail to file Form PA may be charged a penalty.

How to amend Form PA

To amend your Form PA, make a copy of the original Form PA. Make the necessary changes on the copy. Write "Amended" at the top of the form and send it to the address listed on this form.

How to fill out Form PA

Write your business name, address, and Oregon business identification number (BIN) in the spaces shown.

In the columns provided, enter all members' and employees' names and Social Security numbers that received compensation of **\$50,000 or more** in a tax year.

In the next column, indicate if the member or employee is an Oregon resident with a "Yes" or "No."

For reporting annual wages, include wages earned from January 1 through December 31.

List only the number of duty days in Oregon for each member or employee.

Then, list the number of duty days for each member or employee for the entire year.

In the last column, indicate the amount of Oregon state withholding for each member or employee for the year.

Indicate the total subject wages for all employees or members in the box.

If the number of lines provided is insufficient to report all members and employees, attach a separate sheet of paper listing the same information as requested on the form.

Sign and date your completed Form PA. Print your name and phone number. Mail Form PA to:

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

Have questions? Need help?

General tax information..... www.oregon.gov/dor
Salem (503) 378-4988
Toll-free from an Oregon prefix 1 (800) 356-4222

Asistencia en español:
Salem (503) 378-4988
Gratis de prefijo de Oregon..... 1 (800) 356-4222

TTY (hearing or speech impaired; machine only):
Salem (503) 945-8617
Toll-free from an Oregon prefix..... 1 (800) 886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers for information in alternative formats.

Oregon Combined Payroll Tax Business Change in Status Form

To update business status and employment information

Attach additional sheets if needed.

| | | |
|-----------------------|---|--|
| Business name | BIN (Oregon business identification number) | Owner/Officer updates: To update owner/officer information, attach a complete list of current owners/officers including position, social security number (SSN), home address, and phone. |
| Other names (ABN/DBA) | FEIN (Federal employer identification number) | |

General updates (check all that apply)

- Update/Change FEIN to:
 Update/Change business name to:
 Now doing business in TriMet/Lane Transit District as of:

Closing account (check all that apply)

- Closed pension/annuity account as of:
 No longer doing business in TriMet/Lane Transit District as of:

- All or
 Part of the business was
 Closed
 No longer doing business in Oregon
 Sold
 Leased
 Transferred

Was business operating at the time it was sold, leased or transferred? Yes No Effective date:

How many employees were transferred? Date of final payroll:

Describe what was transferred

| | | | |
|---------------------|--|-------------------|-------------------|
| New business name | | | |
| New owner's name | | New owner's phone | |
| New owner's address | | City | State ZIP code |

Where are the records of the terminated business? (Include contact name, phone, address, city, state, ZIP code)

Changing entity (check all that apply)

Effective date: **Note:** A new *Combined Employer's Registration* form, 150-211-055, is required when there is an entity change.

| | | | |
|--------------|---|---|--|
| Change from: | <input type="checkbox"/> Corporation—"C" | <input type="checkbox"/> Corporation—Subchapter "S" | <input type="checkbox"/> LLP (Limited Liability Partnership) |
| | <input type="checkbox"/> Individual (Sole Proprietor) | <input type="checkbox"/> Partnership—General | <input type="checkbox"/> Partnership—Limited |
| Change to: | <input type="checkbox"/> Corporation—"C" | <input type="checkbox"/> Corporation—Subchapter "S" | <input type="checkbox"/> LLP (Limited Liability Partnership) |
| | <input type="checkbox"/> Individual (Sole Proprietor) | <input type="checkbox"/> Partnership—General | <input type="checkbox"/> Partnership—Limited |

LLC (Limited Liability Company) Recognized by IRS as:
 Corporation Sole Proprietor/Single Member Partnership

Employment status updates (check all that apply)

- Still in business, but have no paid employees (corporate officers are still subject to payroll taxes). Effective date:
 Only have workers' compensation insurance to cover owners, officers or members.
 Only LLC members or officers
 Only using independent contractors
 Courtesy withholding
 Employing Oregon residents in another state. State:
 Now working in Oregon. Effective date:

Using leased employees

| | | | |
|------------------------------|---------------------------------------|---|----------|
| Name of leasing company | Worker leasing company license number | Date employees leased | |
| Address | City | State | ZIP code |
| Leasing company contact name | Phone | | |
| Number of leased employees: | Number of non-leased employees: | Leasing corporate officers/owners? <input type="checkbox"/> Yes <input type="checkbox"/> No | |

Submitted by

| | | | |
|------------|-------|-------|--|
| Print name | Title | | |
| Signature | Date | Phone | |

Fax to: 503-947-1700 or mail to: Employment Department, 875 Union St NE Rm 107, Salem OR 97311-0030

Business Change in Status Form Instructions

Use this form to notify the Employment Department (OED), Department of Revenue (DOR), and Department of Consumer and Business Services (DCBS) of changes to your business or employment status. Attach additional sheets if needed.

General updates

NOTE: Some federal employer identification number (FEIN) and name changes may require a new *Combined Employer's Registration*, 150-211-055, form to be completed.

- Provide the correct FEIN for your business.
- Correct the business name and spelling errors as needed.
- Check the "Now doing business in TriMet/Lane Transit District" box and include the effective date if you're an employer paying wages earned in the TriMet or Lane Transit District. You must register and file with the Oregon Department of Revenue. Wages include salaries, commissions, bonuses, fees, payments to a deferred compensation plan, or other items of value.
- For boundary questions, see the *Oregon Combined Payroll Tax* booklet, 150-211-155, for the list of cities and ZIP codes.
 - The TriMet district includes parts of Multnomah, Washington, and Clackamas counties. For TriMet boundary questions call 503-962-6466.
 - Lane Transit District serves the Eugene-Springfield area. For Lane Transit District boundary questions call 541-682-6100.

Re-opened business

To re-open your business that you've closed for:

- Less than one year, file a:
 - *Business Change in Status Form*, 150-211-156.
- One year or more, file a:
 - *Combined Employer's Registration*, 150-211-055.

For more questions contact DOR at 503-945-8091.

Owner/officer updates

Attach a separate sheet to update or change corporate officer or owner information.

Compensation for services performed by corporate officers and shareholders is subject to payroll taxes (withholding, transit, and unemployment). If owners and officers are covered by Workers' Compensation insurance, the hours worked are also subject to Workers' Benefit Fund (WBF) assessment.

Fax to: 503-947-1700 or

Mail to: **Employment Department
875 Union St NE Rm 107
Salem OR 97311-0030**

For additional copies of this form, download at:
www.oregon.gov/dor/business
or call: **503-947-1488**

Employment status updates

- Check each box that applies to your business and include the effective date of change.
- If Oregon residents are working out of Oregon, indicate which state.
- Check box and indicate effective date of employees now working in Oregon that previously worked in another state.

Using leased employees

If you lease your employees from a Professional Employer Organization (PEO)/Worker Leasing Company, fill in the information requested.

Changing entity

Include the effective date of change, check the box of the entity you're changing from and the box of the entity changing to.

NOTE: Entity changes require the completion of a new *Combined Employer's Registration* form.

Examples include, but aren't limited to:

- Changing from a sole proprietorship to a partnership or corporation.
- Changing from a partnership to a sole proprietorship or corporation.
- Changing from a corporation to a sole proprietorship or partnership.
- Changing of members in a partnership of five or fewer partners.
- Adding or removing a spouse as a liable owner.
- Changing from a sole proprietorship, corporation, or partnership to a limited liability company.

Closing account

- Check the box if you closed a pension and annuity account. Include the effective date of change.
- Check the "No longer doing business in TriMet/Lane Transit District" box and include the effective date if you moved your business from the TriMet or Lane transit district and are no longer subject to this tax.
- Check the box if you closed the business or dissolved a sole proprietorship, partnership, corporation, or limited liability company, and no longer have payroll to report. Fill in the date of final payroll.
- If you sold your business, leased your employees, or transferred your business assets, indicate whether the transaction applied to all or part of the business.
- If you leased all or part of the business, fill out the section "Using Leased Employees."

NOTE: New or reorganized businesses must complete a *Combined Employer's Registration*, 150-211-055, which can be found in pdf format at: **www.oregon.gov/dor/business** or electronically at **<https://secure.sos.state.or.us/ABNWeb>**.

New & Noteworthy

Important information for completing Form OTC



How to fill out Form OTC, Oregon Combined Payroll Tax Payment Coupon, 150-211-053.

- Write numbers clearly using plain, simple numbers (see example at right).
- Use blue or black ink only.
- Don't staple, clip, or tape your check and coupon together.
- Use the correct year coupon to ensure payment is posted correctly.
- If you have more than one payment for the same program and quarter, you can use one coupon.



| | | | | |
|--|--|---|---|---|
| <h1>1</h1> <p>Enter your payment in the correct box.</p> <p>Example: If you're paying withholding tax, use the withholding box.</p> | <h1>2</h1> <p>Total all boxes and put amount in the center box.</p> <p>Your check should equal this amount.</p> | <h1>3</h1> <p>Don't alter coupons.</p> <p>The scanline contains your business ID number (BIN) and other information.</p> | <h1>4</h1> <p>Only enter a 1, 2, 3, or 4 to show which quarter to apply payment.</p> <p>Use plain numbers (see example above).</p> | <h1>5</h1> <p>Verify the year and BIN are correct.</p> <p>If wrong, don't change them on the coupon, see FAQs below.</p> |
|--|--|---|---|---|

Frequently asked questions

What if I don't have a coupon or my coupon is wrong? You may order a coupon at www.oregon.gov/employ/tax, call (503) 945-8091, or send a sheet of paper with your payment that includes the business name, BIN, payment amount, quarter, year, and how to apply the payment (withholding, unemployment, etc.). Mail to: Oregon Department of Revenue, PO Box 14800, Salem OR 97309. Don't use an old coupon or someone else's coupon.

How do I report a credit on the OTC? Don't include it on the coupon. Send a written request to the agency that administers the credit. Include the program, quarter, and year where the credit is located, then explain how you want to use the credit.

Do I send a coupon if I don't need to make a deposit? No.

Why didn't I get any coupons? Usually, it's because we don't have your correct mailing address, you haven't registered your business with the state, or you signed up for Electronic Funds Transfer (EFT). If none of these reasons apply to you, call (503) 945-8091.

New & Noteworthy

Important information for completing Form OTC



Required reporting

- Employers are required to report **each** employee's state withholding amount on Form 132 every quarter.

Payment due dates

- Oregon's due dates for withholding-tax payments are the same as federal due dates.

Payments using Form OTC (sent with **any** payment made by check)

- You must include Form OTC with each combined payroll tax payment you make, including payments made with your Oregon Quarterly Tax Report (Form OQ) or with your Annual Reconciliation (Form WR).
- If you amend Form OQ and have a payment due, include Form OTC with your payment and amended form.

Electronic Funds Transfer (EFT) information

- We encourage you to take part in the EFT program, even if you aren't required to do so. EFT is a convenient, safe, and accurate way to make your combined payroll tax payments.
- If you're required to pay your federal tax liability electronically, you must also pay your Oregon Combined Payroll taxes electronically.
- You can make payments using our secure internet site, your phone, or your financial institution.
- You must file an authorization agreement with us before starting EFT payments. Authorization agreements (*ACH Debit*, 150-206-029, or *ACH Credit*, 150-206-030) are available at www.oregon.gov/dor/e-filing or by calling the EFT help message line at (503) 947-2017.

Updating your address or phone number?

- Fill out the *Business Contact Change Form*, 150-211-159, or email the information to: payroll.help.dor@oregon.gov.

Tax tables

- We annually review Oregon withholding tax tables. Revised tables will be posted through listserv and on www.oregon.gov/dor/business.

Transit information—TriMet and LTD

- Transit payments are due quarterly when you file your report.
- To check transit rates, zip code boundaries, or determine if you are subject to the transit tax, visit www.oregon.gov/dor/business or call (503) 945-8091.

Electronic filing options

- Check out the electronic filing options available for employers at www.oregon.gov/employ/tax or call (503) 947-1544.

Have questions? Need help?

General tax information www.oregon.gov/dor
Salem (503) 378-4988
Toll-free from an Oregon prefix 1 (800) 356-4222

Asistencia en español:
Salem (503) 378-4988
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