

# New & Noteworthy

## How to fill out Form OR-OTC.

- Write numbers clearly using plain, simple numbers (see example). 1 2 3 4 5 6 7 8 . 9 0
- 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.

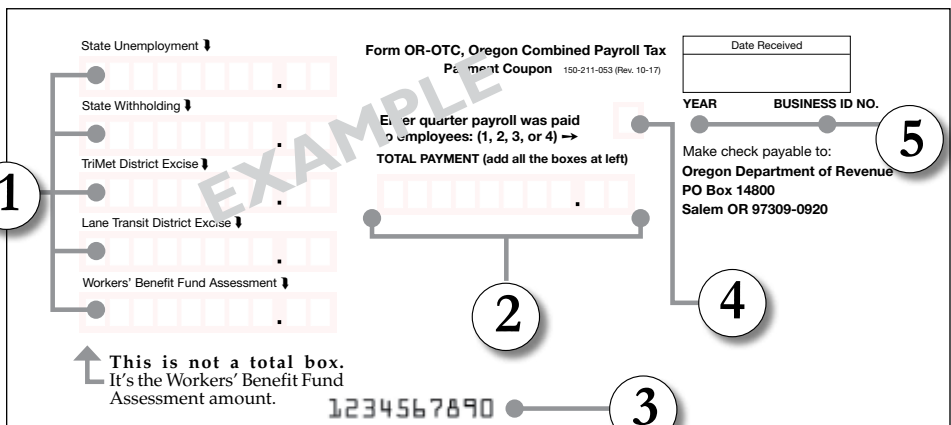
**1**  
Enter your payment in the correct box.  
Example: If you're paying withholding tax, use the withholding box.

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**2**  
Total all boxes and put amount in the center box.  
Your check should equal this amount.

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**3**  
Don't alter coupons.  
The scanline contains your business ID number (BIN) and other information.



**Form OR-OTC, Oregon Combined Payroll Tax  
Payment Coupon** 150-211-053 (Rev. 10-17)

Enter your payment in the correct box. Example: If you're paying withholding tax, use the withholding box.

Enter quarter payroll was paid to employees: (1, 2, 3, or 4) →

**TOTAL PAYMENT** (add all the boxes at left)

**1** This is not a total box. It's the Workers' Benefit Fund Assessment amount.

**2** **3** **4** **5**

**4**  
Only enter a 1, 2, 3, or 4 to show which quarter to apply payment.  
Use plain numbers (see example above).

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**5**  
Verify the year and BIN are correct.  
If wrong, don't change them on the coupon, see FAQs below.

## 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/dor](http://www.oregon.gov/dor), 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 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.

## Payments using Form OR-OTC

(sent with **any** payment made by check)

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

## New required reporting

- Employers are required to report **each** employee's state withholding amount on Form 132 every quarter.
- **Effective July 1, 2018**, employers are required to report a **Statewide Transit Tax**, an employee paid transit tax. For more information visit [www.oregon.gov/dor](http://www.oregon.gov/dor).

## Payment due dates

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

## Electronic funds transfer (EFT) information

- You can make EFT payments (ACH Debit) through Revenue Online, our self-service site, or through your financial institution. To learn more about Revenue Online, visit [www.oregon.gov/dor](http://www.oregon.gov/dor).
- You can also make EFT payments (Credit and Debit) through the Oregon Tax Payment system using our secure internet site, your phone or through your financial institution.
- If you don't meet the federal requirements for mandatory EFT payments, you can still make voluntary EFT payments.

## Updating your address or phone number?

- Fill out the *Business Contact Change Form* or email the information to: [payroll.tax@oregon.gov](mailto:payroll.tax@oregon.gov).

## Tax tables

- We annually review Oregon withholding tax tables. Revised tables are posted on listserv and [www.oregon.gov/dor/business](http://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, go to [www.oregon.gov/dor/business](http://www.oregon.gov/dor/business) or call (503) 945-8091.

## Electronic filing options

- Electronic filing options for employers are available at [www.oregon.gov/employ/tax](http://www.oregon.gov/employ/tax) or call (503) 947-1544.
- Electronic payment options for employers are available through Revenue Online or EFT. See the EFT section.
- Form OR-WR is required even if you are reporting a zero tax. Form OR-WR is now due January 31st of the following year.
- The deadline for filing W-2s and 1099s is January 31, as we follow federal deadlines. For more information, go to [www.oregon.gov/dor/business](http://www.oregon.gov/dor/business).

## Oregon Retirement Savings Plan

- OregonSaves, the new Oregon retirement savings program, is an easy way for Oregonians to save for retirement through payroll deductions. Oregon employers that don't currently offer an employer-sponsored retirement plan will begin to facilitate OregonSaves for its employees. Employers with 100 or more employees should either have registered to facilitate the program or, if they offer their own retirement plan, claimed exemption by Nov. 15, 2017. The deadline for employers with 50-99 employees is May 15, 2018, and the deadline for employers with 20-49 employees is Dec. 15, 2018. The program will roll out to smaller employers in 2019 and 2020. For more information, to register your business, or claim exemption, even if you missed your deadline, go to [www.oregonsaves.com](http://www.oregonsaves.com) or call 844-661-1256.

## Do you have questions or need help?

[www.oregon.gov/dor](http://www.oregon.gov/dor)  
(503) 945-8100 or (800) 356-4222

Contact us for ADA accommodations or assistance in other languages.