



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 503-945-8091
Tri-County Metropolitan Transit Excise Tax	Oregon Department of Revenue	www.oregon.gov/dor 503-945-8091
Lane County Transit Excise Tax	Oregon Department of Revenue	www.oregon.gov/dor 503-945-8091
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 503-945-8091.

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* (publication 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* (publication 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 503-945-8091.

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 503-945-8091. 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 paid by the customer to the employee.
- Wages paid to employees whose labor is connected solely to planting, cultivating, or harvesting seasonal agricultural crops.

The following are exempt from LTD, but subject to TriMet:

- 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 Quarterly Combined Tax Report (Form OQ). If it is not, contact the Oregon Department of Revenue at 503-945-8091 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 and/or transit tax, complete the *Combined Employer's Registration* (Form 150-211-055). This form is available on the internet at www.oregon.gov/dor under "forms," or contact the Oregon Department of Revenue at 503-945-8091 to order. You can also register online using the Central Business Registry at www.filinginoregon.com.

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

COMBINED EMPLOYER'S REGISTRATION		FOR AGENCY USE ONLY																									
<p>• We cannot issue a business identification number (BIN) if your registration is incomplete.</p> <p>• Be sure to read the instructions on the back.</p> <p>• You must fill in the date employees were first paid.</p> <p>• Please type or print.</p>		<table border="1"> <tr> <td>BIN</td> <td>Date received</td> </tr> <tr> <td>ER code</td> <td>County NAICS</td> </tr> </table>		BIN	Date received	ER code	County NAICS																				
BIN	Date received																										
ER code	County NAICS																										
<p>Business name</p> <p>Assumed business name</p> <p>Federal employer identification number (EIN) Business telephone number</p> <p>Portion of business authorized to discuss your payroll account with us</p> <p>Business mailing address</p> <p>City State ZIP code</p> <p>Email address</p> <p>For number</p> <p>Physical address where work is performed in Oregon</p> <p>City State ZIP code</p> <p>Do you have any other locations in Oregon? (see instructions for listing all locations)</p> <p>Off site payroll service, accountant, or bookkeeper (attach Power of Attorney form)</p> <p>Verified person at site of off site payroll service, accountant, or bookkeeper</p> <p>Mailing address for off site payroll service (send forms to this address)</p> <p>City State ZIP code</p> <p>Bank reference/branch address</p> <p>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 ongoing business? How many employees transferred?</p> <p>List acquired business name, previous owner, and telephone number</p>		<p>Type of ownership (check one):</p> <p><input type="checkbox"/> Corporation <input type="checkbox"/> LLC (limited liability Co.) <input type="checkbox"/> Government-Local</p> <p><input type="checkbox"/> Sub-chapter S Corp. <input type="checkbox"/> Government-State</p> <p><input type="checkbox"/> Trust/Trustee (Individual) <input type="checkbox"/> Sole or Partnership <input type="checkbox"/> Government-Federal</p> <p><input type="checkbox"/> LLP (limited liability Part) <input type="checkbox"/> Individual (see Part 1) <input type="checkbox"/> Political Campaign</p> <p><input type="checkbox"/> Partnership—General <input type="checkbox"/> Partnership <input type="checkbox"/> Other (specify below)</p> <p><input type="checkbox"/> Partnership—Limited <input type="checkbox"/> Non-profit (501(c)(3))</p> <p><input type="checkbox"/> Trust and Annuity <input type="checkbox"/> Other (specify below)</p> <p><input type="checkbox"/> Trust / Estate <input type="checkbox"/> Other Nonprofit</p> <p><input type="checkbox"/> Check if Construction Contractors Board (CCB) only</p> <p>CCB#</p> <p><input type="checkbox"/> Recognized Indian Tribe</p> <p>Nature and principal products of your business (e.g., retail—men's clothing; services—barbers, etc.) Be specific:</p> <p>Check if any employees are:</p> <p><input type="checkbox"/> Agricultural <input type="checkbox"/> Working on fishing vessels <input type="checkbox"/> Domestic (in-home workers)</p> <p>Does any domestic worker request withholding? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Type of return to be filed (see instructions)</p> <p><input type="checkbox"/> Q1 (Oregon Quarterly) <input type="checkbox"/> WA (Federal (44) States only) <input type="checkbox"/> DA (Domestic)</p> <p>Approximate number of employees</p> <p>Withholding Tax</p> <p>Must be completed on</p> <p>Date employees were first paid for work in Oregon</p> <p>Month Year</p> <p>Transit Tax</p> <p>Check if any employees work in these areas (see instructions)</p> <p><input type="checkbox"/> T1 (Tillamook and surrounding metropolitan areas)</p> <p><input type="checkbox"/> LTD (Eugene and Springfield areas)</p> <p>Date employees first paid for services performed within district</p> <p>State LTD</p> <p>In what calendar quarter did your payroll first exceed</p> <p>\$200 before January 1, 2008, or</p> <p>\$1,000 (or after January 1, 2008)</p> <p>Exception: \$20,000 Agricultural; \$1,000 Domestic (see instructions)</p> <p>Quarter Year</p> <p>Date first Oregon employee was hired/will be hired</p> <p>Month Year</p> <p>Date of acquisition <input type="checkbox"/> FVN or BIN of acquired business</p>																									
<p>IDENTIFICATION OF OWNERS, PARTNERS, CORPORATE OFFICERS, ETC.</p> <p>(List additional owners on a separate sheet and attach to this form)</p> <table border="1"> <tr> <td>Social Security number*</td> <td>FEN</td> <td>Telephone number</td> <td>Social Security number*</td> <td>FEN</td> <td>Telephone number</td> </tr> <tr> <td>Name</td> <td>Name</td> <td>Name</td> <td>Name</td> <td>Name</td> <td>Name</td> </tr> <tr> <td>Home address</td> <td>Home address</td> <td>Home address</td> <td>Home address</td> <td>Home address</td> <td>Home address</td> </tr> <tr> <td>City State ZIP code</td> <td>City State ZIP code</td> <td>City State ZIP code</td> <td>City State ZIP code</td> <td>City State ZIP code</td> <td>City State ZIP code</td> </tr> </table> <p>Responsible for: <input type="checkbox"/> Filing tax returns <input type="checkbox"/> Paying taxes <input type="checkbox"/> Hiring/firing <input type="checkbox"/> Determining which creditors to pay first</p> <p>Responsible for: <input type="checkbox"/> Filing tax returns <input type="checkbox"/> Paying taxes <input type="checkbox"/> Hiring/firing <input type="checkbox"/> Determining which creditors to pay first</p> <p>AUTHORIZATION</p> <p>I certify the above statements to be true and correct. I authorize the Employment Department and the Department of Revenue 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.</p> <p>Signature Date Signature Date</p> <p>X _____ X _____</p> <p>*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</p> <p>150-211-055 (2-07) Retain a copy for your records.</p>				Social Security number*	FEN	Telephone number	Social Security number*	FEN	Telephone number	Name	Name	Name	Name	Name	Name	Home address	Home address	Home address	Home address	Home address	Home address	City State ZIP code	City State ZIP code	City State ZIP code	City State ZIP code	City State ZIP code	City State ZIP code
Social Security number*	FEN	Telephone number	Social Security number*	FEN	Telephone number																						
Name	Name	Name	Name	Name	Name																						
Home address	Home address	Home address	Home address	Home address	Home address																						
City State ZIP code	City State ZIP code	City State ZIP code	City State ZIP code	City State ZIP code	City State ZIP code																						

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 telephone:

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: 11111
 Business Identification Number: _____
 Date Received: _____

Federal EIN: _____
 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)
1. Subject wages				
2. Excess wages (\$32,100 per employee, see instructions)				
3. Taxable wages				
4. Tax rate				
5. Tax				
6. Less: Oregon tax pre-paid this quarter				
7. Plus: UI penalty and interest owed				
8. Total tax due				

Place a "0" in the "subject wages" box for any period the employer is subject to but for which there was no earned this quarter.

Put "0" in Boxes 9 & 11 if there were no subject hours worked in the quarter.

9. Number of hours worked (whole hours only) (Box 9 times Box 10)

10. WBF assessment rate

11. Total assessment (Box 9 times Box 10)

12. Less: Assessment prepaid this quarter

13. Total assessment due

Put "0" in Box 13 if you are not subject to WBF assessment. Hours do not need to equal hours reported on Form 132.

14. 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)	THIRD MONTH (M3)	TOTAL (M1+M2+M3)
1. Total Subject Wages				
2. Social Security Number				
3. Employee Name				
4. Whole Hours Worked				
5. Total Subject Wages				

15. 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 OTC).

16. SPECIAL PAYROLL TAX OFFSET (To be calculated every quarter)

17. Special Payroll Tax Offset (instructions on page 14)

17. Amount Applied to UI Trust Fund (Box 16 times Box 15)

Use line 16 to calculate the amount of "contributions paid to the state" on the Federal Form 940 "Profit-Test." Line 10. Do not add or subtract this amount from the total in Box 14.

18. 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.

19. Signature Required

MAIL TO: OREGON DEPARTMENT OF REVENUE, PO BOX 14800, SALEM OR 97309-0520

Oregon Schedule B State Withholding Tax

Form Code: 22222
 Business Identification Number: _____

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

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

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

D. Total tax 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 132 UNEMPLOYMENT INSURANCE EMPLOYEE DETAIL REPORT

BUSINESS NAME: _____ Form Code: 33333
 Business Identification Number: _____

1. TOTAL SUBJECT WAGES

2. Social Security Number

3. Employee Name

4. Whole Hours Worked

5. Total Subject Wages

ENCLOSE WITH FORM OQ

Data entered on this form, or any substitute for this form, must be entered exactly where designated on this form.

The Employment Department has free software for filing electronically. This software is a substitute for quarterly filings of paper Form OQs, Schedule B's, and Form 132s. To order call 503-947-1488, use the order form in this packet, or download the software from our Web site.

If you are not filing electronically, send all forms to: Department of Revenue, PO Box 14800, Salem, OR, 97309-0520

Our Web site: www.oregon.gov/EMR/OVTAX

Line	1	2	3	4	5
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

6. Page Total

NOTE: All employers who pay unemployment insurance tax or reimburse the Employment Department for unemployment benefits paid must complete this page. Failure to report all employees with correct Social Security numbers or failure to accurately report whole hours worked (no fractions or decimals) may result in penalties.

Page No. _____ of _____

DO NOT SUBMIT PHOTOCOPIED FORMS

To order additional Form 132s, mail in the order form included in your packet, or call 503-947-1488 opt. 3.

Software: OTTER (Oregon Tax Employment Reporting)

Computer-based software that allows you to file your report by e-mail 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 from the internet at www.oregon.gov/employ/tax/index.shtml.

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/index.shtml.

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 does not provide a confirmation number to confirm that the report has been received. It is important to allow the call to complete to ensure that 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 the payment coupon (Form OTC) with a check, or through the department's electronic fund transfer (EFT) using either ACH Debit or ACH Credit. All employers who are mandated to file EFT for federal purposes would also be required to do so for the state. For EFT information, call 503-947-2017 or visit our website, 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 that 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

All employers who pay withholding tax to Oregon must file the Oregon Annual Reconciliation Report (Form WR) by February 28 of the following year. This form reconciles the quarterly filings with W-2s and 1099s that are issued for the year.

FORM WR		Oregon Annual Withholding Tax Reconciliation Report		Department Use Only Date Received	
Return Due Date: March 31, 2012					
Business Name			Business Identification Number (BIN)		
Federal Employer Identification Number (FEIN)			Number of W-2s		
<ul style="list-style-type: none"> Please read the instructions on the back of this report. The Oregon Department of Revenue may request certain employers to file W-2 or 1099 forms to reconcile their accounts. 					
Use your 2011 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
<ul style="list-style-type: none"> 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		Title		Date	
X					
First name		Telephone Number		()	
Important: Mail Form WR separately from your 4th quarter Form OQ.					
If no payment is included, mail Form WR to: Salem OR 97309-5060		Oregon Department of Revenue PO Box 14260		Mail Form WR with payment to: Oregon Department of Revenue PO Box 14600 Salem OR 97309-0920	
150-200-012 (Rev. 12-10) Please read the instructions on the back →					

This form is included with the paper reports (Form OQ) or can be downloaded from the internet at www.oregon.gov/dor.

Form PA, Professional Athletic Team Annual Reconciliation Report

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 15th of the year following the payment of wages. See page 9 for the form. Or visit www.oregon.gov/DOR to download the form.

If you have any questions, contact the Department of Revenue at 503-945-8100 or visit our website at www.oregon.gov/dor/bus.

Closing an account

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

Small Business

State Tax & Government Agency Contacts

Oregon Department of Revenue

Withholding tax questions 503-945-8091

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/payroll_basics.shtml

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

<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 www.sos.state.or.us/corporation/obg/

Employment Department www.oregon.gov/employ

Workers' Benefit Fund www.oregon.gov/dCBS/fabs/assessment_info.shtml

Oregon
Professional Athletic Team
Annual Reconciliation Tax Report

2010

Department Use Only
Date received

Business name and address	Oregon business identification no. (BIN)
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- Please read the instructions on the back before completing this report.
- Do not 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						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
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, 2011

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	Telephone Number ()

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						
28						
29						
30						

Instructions

Filing requirements

All professional athletic teams that transact business in the state of Oregon are required to file Form PA, *Oregon Professional Athletic Team Annual Reconciliation Tax Report*. The 2010 form, which begins the reporting period on January 1, 2010 and ends December 31, 2010, is due on April 15, 2011.

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."

The 2010 tax year for reporting annual wages will include wages earned from January 1, 2010 through December 31, 2010.

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 telephone number. Mail Form PA to:

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

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 503-378-4988
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
Check all boxes that apply. Attach additional sheets if needed.

Business name	BIN (Oregon business identification number)
Other names (ABN/DBA)	FEIN (Federal employer identification number)

General updates *(check all that apply)*

<input type="checkbox"/> Update/Change FEIN	New FEIN
<input type="checkbox"/> Update/Change business name	New business name
<input type="checkbox"/> Now doing business in TriMet/Lane Transit District	Effective date / /

Owner/Officer updates

To update owner/officer information, attach a complete listing of the current owners and officers including position, SSN, home address, and phone number.

Employment status updates *(check all that apply)*

<input type="checkbox"/> Still in business, but have no paid employees. Effective date / /	<input type="checkbox"/> Only have workers' compensation insurance to cover owners, officers or members.	<input type="checkbox"/> Only members or officers	<input type="checkbox"/> Only using independent contractors
<input type="checkbox"/> Employing Oregon residents in another state. State:			

Using leased employees

Name of leasing company	Leasing company contact		
Address	City	State	Zip
Telephone ()	Worker leasing company license #		
Date employees leased / /	Number of leased employees	Total number of non-leased employees	Leasing corporate officers/owners? <input type="checkbox"/> Yes <input type="checkbox"/> No

Changing entity *(check all that apply)*

Effective date / /	Note: A new Combined Employer's Registration form 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/Single Member LLC)	LLC (Limited Liability Company) <i>Recognized by IRS as:</i>	
Change to:	<input type="checkbox"/> Partnership—General	<input type="checkbox"/> Partnership—Limited	<input type="checkbox"/> Corporation <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership
	<input type="checkbox"/> Corporation—"C"	<input type="checkbox"/> Corporation—Subchapter "S"	<input type="checkbox"/> LLP (Limited Liability Partnership)
	<input type="checkbox"/> Individual (Sole Proprietor/Single Member LLC)	LLC (Limited Liability Company) <i>Recognized by IRS as:</i>	
	<input type="checkbox"/> Partnership—General	<input type="checkbox"/> Partnership—Limited	<input type="checkbox"/> Corporation <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership

Closing account *(check all that apply)*

<input type="checkbox"/> Closed pension/annuity account as of: / /	<input type="checkbox"/> No longer doing business in TriMet/Lane Transit District as of: / /
Business was: <input type="checkbox"/> Closed <input type="checkbox"/> No longer doing business in Oregon	<input type="checkbox"/> Sold <input type="checkbox"/> Leased <input type="checkbox"/> Transferred
<input type="checkbox"/> All of business	<input type="checkbox"/> Part of business
Was business operating at the time it was sold, leased or transferred? <input type="checkbox"/> Yes <input type="checkbox"/> No	How many employees were transferred?
Effective date / /	Date of final payroll / /
Describe what was transferred:	
Where are the records of the terminated business? <i>(Contact name, address, telephone number)</i>	
New business name	
New owner's name	New owner's telephone ()
New owner's address	City State Zip

Submitted by:

Print name	Title	Telephone ()
Signature	Date / /	

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

Oregon Combined Payroll Tax Business Change in Status Form Instructions

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

General updates

NOTE: Some FEIN and name changes may require a new *Combined Employer's Registration* form to be completed.

- Provide the correct federal employer identification number (FEIN) for your business.
- Correct the business name and any 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 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.

Owner/officer updates

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

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.

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**

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* form, 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 from the Oregon Department of Revenue



How to fill out Form OTC

Tips that will help your payment process correctly:

- Use plain or 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.



Form OTC OREGON COMBINED PAYROLL TAX Payment Coupon 150-211-053 (Rev. 10-10)

State Unemployment ↓
 State Withholding ↓
 TriMet District Excise ↓
 State Transp. Excise ↓
 Workers' Benefit Fund Assessment ↓

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

TOTAL PAYMENT (add all the boxes at left)

Date Received

YEAR BUSINESS ID NO.

Make check payable to:
 Oregon Department of Revenue
 PO Box 14800
 Salem OR 97309-0920

This is not a total box. It is used for the WBF assessment amount.

<h1>1</h1> <p>Enter your payments in the correct boxes.</p> <p>Example: If your payment is for withholding, enter the amount in the box marked withholding.</p>	<h1>2</h1> <p>Total all boxes, put total amount in the box in center of form.</p> <p>Your check should equal amount in this box.</p>	<h1>3</h1> <p>Please don't alter coupons.</p> <p>The scanline contains the business ID number (BIN) and other information.</p>	<h1>4</h1> <p>Enter only 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 correct year and BIN.</p> <p>Do not change the year or BIN, this information is listed in the scanline.</p>
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Frequently asked questions

What do I do if I don't have a coupon? You may order a coupon at www.oregon.gov/EMPLOY/TAX or send a separate sheet of paper with your payment that includes the business name, BIN, payment amount, quarter/year, and how to apply it (withholding, Employment, etc.) Mail to: Oregon Department of Revenue, PO Box 14800, Salem OR 97309.

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, and explain how you want to use the credit.

Do I need to send a coupon if I don't have 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 EFT. If none of these reasons apply to you, call 503-945-8091.

New & Noteworthy

Important information from the Oregon Department of Revenue



Payment due dates

- Whether for paper checks or EFT, Oregon's due dates for withholding-tax deposits 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 a Form OQ and have a payment due, include Form OTC with your payment and amended report.

Electronic Funds Transfer (EFT) information

- Electronic Funds Transfer (EFT) is a convenient, safe, and accurate way to make your combined payroll tax payments. EFT lets you make payments using a secure internet site, a touch-tone telephone, or through your financial institution.
- If you're required to pay your federal tax liability electronically, you must pay your Oregon Combined Payroll taxes electronically, too.
- The IRS is expected to change the rules on the use of the Electronic Federal Tax Payment System (EFTPS) for withholding payments. Oregon law states that if a business is required to use EFTPS for federal purposes, they must use EFT for Oregon purposes. If a change to the federal rules affects you and you must begin paying your federal taxes with EFTPS, then you must pay your Oregon taxes with EFT.
- We encourage you to take part in the EFT program even if you aren't required to because its accurate and convenient.
- You must file an authorization agreement with us before starting EFT payments. Information agreements are available at www.oregon.gov/dor, or by calling the EFT Help Message Line, 503-947-2017.

Updating your address or phone number?

- Fill out the *Business Contact Change Form*, 150-211-159, or e-mail the information to: payroll.help.dor@state.or.us.

Tax tables

- We annually review state withholding tax tables. If they need to be revised, we'll provide that information through our LISTSERV and at www.oregon.gov/dor/business.

Transit information—TriMet and LTD

- Transit payments are due quarterly, when you file your report.
- For new transit rates and subjectivity, visit www.oregon.gov/dor/business/transit.shtml, 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 503-947-2017.

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 503-378-4988
Gratis de prefijo de Oregon 1-800-356-4222

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