

General Instructions

Purpose of form.

Use *Form 132 - AMENDED Report* to provide **prior period** adjustments to wages and hours reported on *Form 132*. You may use *Form 132 - AMENDED Report* even though you filed the original report electronically. If you used Otter, remember to update your reports in Otter.

Time limits for changes.

Oregon Employment Department (OED):

Employers may change to the UI tax portion of the report for the current quarter and the previous three years.

How to use *Form 132 - AMENDED*

Report. There is no limit to the number of adjustments that you can make. Use a **separate** *Form 132 - AMENDED Report* for each quarter year changed. The net adjustment may increase or decrease your tax liability on the *Form OQ/OA - AMENDED Report* for the period in which the error was adjusted. If this change creates additional tax due, you will receive an assessment from the Oregon Employment Department. If this change creates an overpayment, you will receive a credit notice with several options on how to use this credit.

Form 132 - AMENDED Report isn't to be used as a substitute for the *Form 132*.

Specific Instructions

Complete all applicable columns on the line for each return period that you are correcting.

Unemployment Insurance (UI).

Use this section to correct unemployment insurance information that you previously reported. When filling out the social security numbers, you do not have to include the dashes, as they will automatically fill in. Fill out the Original Amount as reported and the Net Change for subject wages, excess wages, and taxable wages. The Correct Amount column will automatically calculate.

When filling out the Net Change for hours and wages, use a negative in front of the number when you are reducing the hours and wages.

If you need more space, use additional *Forms 132 - AMENDED Report*.

You may use the *Form 132 - AMENDED Report* to correct social security number errors. To correct a social security number, enter the incorrect information on a line and make the hours and wages a negative amount that you previously reported. On the next line, enter in the correct social security number, correct amount of hours and correct amount of wages.