



Obtaining Your Business Identification Number (BIN)

Tips for completing the
Combined Employer's Registration form

Who's required to obtain a Business Identification number (BIN)?

- **Any in-state or out-of-state employer** with employees working in Oregon and are being paid for services **must** obtain a BIN for reporting and paying payroll taxes.
- Corporations without employees **must** register to report compensation paid to corporate officers.

Your BIN:

- Is used for all payroll tax programs: withholding, unemployment tax, Workers' Benefit Fund Assessment, and transit taxes (TriMet and Lane Transit).
- Is not the same as your **Business Registry Number** obtained through the [Secretary of State's Business Registry](#). However, the Business Registry allows you to register for both your Business Registry Number and your BIN at the same time.
- Will be received by mail within three weeks of submitting the registration if done by paper. Electronic filing is substantially faster, usually one to three working days.
- Needs to be included on all correspondence, returns, and payments.

Can you obtain a BIN without having employees?

- Yes. The Construction Contractors Board (CCB) may require you to have a BIN in order to obtain a license. **Note: Submit your registration form as if registering with employees, indicating that the registration is for “CCB Only.”**
- An out-of-state contractor may need your BIN in order to bid on a contract.
- A sole proprietor or Limited Liability Company (LLC) operating without employees doesn't need a BIN, but they may choose to get one.
- If you are a Limited Liability Company (LLC) filing with the IRS as a corporation, you are required to have a BIN to report corporate officer compensation.

What tax programs am I registering for?

- The [*Combined Employer's Registration*](#) sets you up for the following tax programs when applicable:
 1. State withholding taxes
 2. Unemployment tax
 3. Transit taxes:
 - a. Lane Transit taxes (Eugene/Springfield)
 - b. Tri-County Metropolitan Transit taxes (Portland area)
- Although the Workers' Benefit Fund Assessment (WBF) is not included on this form, the BIN is also used for reporting the WBF Assessment.


BIN registration options:

- For fast processing, submit your registration electronically with the [Central Business Registry \(CBR\)](#) when you register with the Secretary of State to do business in Oregon. The CBR guides you through your registration process. You can receive your BIN in one to three business days.
- Employers can also download the [Combined Employer's Registration](#). A completed paper copy may be faxed, mailed, or submitted in person. Paper registrations may take up to three weeks to process depending on the time of year; however, registrations may be processed the same day if submitted in person at 955 Center Street NE, Salem.
- To prevent delays in processing, please be sure to complete all areas of the registration that apply to your business.

Completing the Combined Employer's Registration form

Section 1: Business name/assumed business name

- Sole proprietors—List your legal name under the “Business name” section (such as John M. Smith), then list the actual business name under the “Assumed business name” section. **Note: sole proprietors who list more than one owner/officer and have registered the same way with the Secretary of State Business Registry will be considered a partnership.**
- All other entities enter their name in the “Business name” section. Include “Inc.” if incorporated or “LLC” if Limited Liability Company, etc.



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>			BIN		Date received
			E/R code	County	NAICS
Business name			Type of ownership (check one):		
Assumed business name			<input type="checkbox"/> Corporation LLC (Limited Liability Co.) <input type="checkbox"/> Government—Local		
Federal employer identification number (FEIN)			recognized by IRS as a:		
Business telephone number			<input type="checkbox"/> Sub-chapter S Corp. <input type="checkbox"/> Corp. or <input type="checkbox"/> Government—State		
Ext.			<input type="checkbox"/> Sole Prop. (Individual) <input type="checkbox"/> Partnership—General <input type="checkbox"/> Partnership <input type="checkbox"/> Government—Federal		
Person at business authorized to discuss your payroll account with us			<input type="checkbox"/> LLP (Limited Liability Part.) <input type="checkbox"/> Individual (Sole Prop.), or <input type="checkbox"/> Political Campaign		
Ext.			<input type="checkbox"/> Partnership—Limited <input type="checkbox"/> Non-profit 501(c)(3) <input type="checkbox"/> Other (describe below):		
Business mailing address			<input type="checkbox"/> Pension and Annuity <input type="checkbox"/> Trust / Estate <input type="checkbox"/> Other Nonprofit		
City			<input type="checkbox"/> Check if Construction Contractors Board (CCB) only		
State			CCB#: _____		
ZIP code			<input type="checkbox"/> Recognized Indian Tribe		
E-mail address			Nature and principal products of your business (i.e., retail—men's clothing; services—janitorial; etc.). Be specific.		
Fax number			Check if any employees are:		
			<input type="checkbox"/> Agricultural <input type="checkbox"/> Working on fishing vessels <input type="checkbox"/> Domestic (in-home workers)		
			Does any domestic worker request withholding? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Completing the Combined Employer's Registration form

Section 2: Federal Employer Identification number (FEIN)

- Make sure the Federal EIN is accurate and is included on the form. This allows for cross-referencing of information or correct identification of an account if necessary.
- If you haven't received the FEIN at the time you register, be sure you indicate "applied for" in this section. When you receive your FEIN, send in the [Change in Status, 150-211-157](#).

COMBINED EMPLOYER'S REGISTRATION

- We cannot issue a business identification number (BIN) if your registration is incomplete.
- Be sure to read the instructions on the back.
- You must fill in the date employees were first paid.
- Please type or print.

FOR AGENCY USE ONLY		
BIN		Date received
E/R code	County	NAICS

Business name _____

Assumed business name _____

Federal employer identification number (FEIN) _____ Business telephone number _____ Ext. _____

Person at business authorized to discuss your payroll account with us _____ Ext. _____

Business mailing address _____

City _____ State _____ ZIP code _____

E-mail address _____

Fax number _____

Type of ownership (check one):

<input type="checkbox"/> Corporation	<input type="checkbox"/> LLC (Limited Liability Co.)	<input type="checkbox"/> Government—Local
<input type="checkbox"/> Sub-chapter S Corp.	recognized by IRS as a:	<input type="checkbox"/> Government—State
<input type="checkbox"/> Sole Prop. (Individual)	<input type="checkbox"/> Corp, or	<input type="checkbox"/> Government—Federal
<input type="checkbox"/> LLP (Limited Liability Part.)	<input type="checkbox"/> Individual (Sole Prop.), or	<input type="checkbox"/> Political Campaign
<input type="checkbox"/> Partnership—General	<input type="checkbox"/> Partnership	<input type="checkbox"/> Other (describe below): _____
<input type="checkbox"/> Partnership—Limited	<input type="checkbox"/> Non-profit 501(c)(3)	
<input type="checkbox"/> Pension and Annuity	(attach federal exemption)	
<input type="checkbox"/> Trust / Estate	<input type="checkbox"/> Other Nonprofit	

Check if Construction Contractors Board (CCB) only
CCB#: _____

Recognized Indian Tribe

Nature and principal products of your business (i.e., retail—men's clothing; services—janitorial; etc.). Be specific.

Check if any employees are:

<input type="checkbox"/> Agricultural	<input type="checkbox"/> Working on fishing vessels	<input type="checkbox"/> Domestic (in-home workers)
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Does any domestic worker request withholding? Yes No

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Section 3: Physical address/other locations

- Include the physical address where work is being performed in Oregon. This could be from your employee's residence if work is being done from their home, a job site, office location, or sales territory.
- If you have more than one place of business in Oregon, include the other locations on a separate sheet of paper. For more information, see the instructions on page 2 of the registration form.
- Physical address cannot be a PO Box. A street address must be provided.

City	State	ZIP code	Nature and principal products of your business (i.e., retail—men's clothing; services—janitorial; etc.). Be specific.
E-mail address			Check if any employees are: <input type="checkbox"/> Agricultural <input type="checkbox"/> Working on fishing vessels <input type="checkbox"/> Domestic (in-home workers) Does any domestic worker request withholding? <input type="checkbox"/> Yes <input type="checkbox"/> No
Fax number			
Physical address where work is performed in Oregon			Type of return to be filed (see instructions) <input type="checkbox"/> OQ (Oregon Quarterly) <input type="checkbox"/> WA (Federal 943 filers only) <input type="checkbox"/> OA (Domestic)
City	State	ZIP code	Approximate number of employees
Do you have any other locations in Oregon? (see instructions for listing all locations) <input type="checkbox"/> Yes <input type="checkbox"/> No			WITHHOLDING TAX <i>Must be completed →</i>
Off site payroll service, accountant, or bookkeeper (attach Power of Attorney form)			Date employees were/will first be paid for work in Oregon Month _____ Day _____ Year _____
Contact person at the off site payroll service, accountant, or bookkeeper Telephone No. _____			TRANSIT TAX
Mailing address for off site payroll service (send: <input type="checkbox"/> forms <input type="checkbox"/> billings to this address?) C/O			Check if any employees work in these areas (see instructions) <input type="checkbox"/> TriMet (Portland and surrounding metropolitan areas) <input type="checkbox"/> LTD (Eugene and Springfield areas)
City	State	ZIP code	Date employees first paid for services performed within district(s) TriMet _____ LTD _____
Bank reference/branch address			In what calendar quarter did/will your payroll first exceed: —\$225 (before January 1, 2008), or —\$1,000 (on or after January 1, 2008) <i>Exceptions: \$20,000 Agricultural; \$1,000 Domestic (see instructions)</i> Quarter _____ Year _____
			UNEMPLOYMENT TAX
			Date first Oregon employee was hired/will be hired Month _____ Day _____ Year _____



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Section 4: Payroll service and forms address

- If using a payroll service or payroll provider such as a CPA, accountant, or bookkeeper:
 1. Indicate if you wish the provider to receive information such as filing forms.
 2. If you wish to have them receive billing notices or other information, be sure to attach a [Tax Information Authorization and Power of Attorney for Representation](#) form.
 3. Clearly indicate who the contact person is should there be any questions regarding your account.

City	State	ZIP code	Nature and principal products of your business (i.e., retail—men's clothing; services—janitorial; etc.). Be specific.
E-mail address			Check if any employees are: <input type="checkbox"/> Agricultural <input type="checkbox"/> Working on fishing vessels <input type="checkbox"/> Domestic (in-home workers) Does any domestic worker request withholding? <input type="checkbox"/> Yes <input type="checkbox"/> No
Fax number			
Physical address where work is performed in Oregon			Type of return to be filed (see instructions) <input type="checkbox"/> OQ (Oregon Quarterly) <input type="checkbox"/> WA (Federal 943 filers only) <input type="checkbox"/> OA (Domestic)
City	State	ZIP code	Approximate number of employees
Do you have any other locations in Oregon? (see instructions for listing all locations) <input type="checkbox"/> Yes <input type="checkbox"/> No			Date employees were/will first be paid for work in Oregon Month _____ Day _____ Year _____
Off site payroll service, accountant, or bookkeeper (attach Power of Attorney form)			WITHHOLDING TAX <i>Must be completed →</i>
Contact person at the off site payroll service, accountant, or bookkeeper Telephone No. _____			
Mailing address for off site payroll service (send: <input type="checkbox"/> forms <input type="checkbox"/> billings to this address?) C/O			TRANSIT TAX
City	State	ZIP code	
Bank reference/branch address			UNEMPLOYMENT TAX



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Section 5: Acquisition or transfer of a business

- Complete this section if you acquired/transferred all or part of the Oregon business operations of an ongoing business.
- List the acquired business name, BIN (if known), previous owner, and telephone number.
- Be sure to indicate the date of acquisition.

Contact person at the off site payroll service, accountant, or bookkeeper Telephone No. _____			TRANSIT TAX		<input type="checkbox"/> LTD (Eugene and Springfield areas)
Mailing address for off site payroll service (send: <input type="checkbox"/> forms <input type="checkbox"/> billings to this address?) C/O			UNEMPLOYMENT TAX		Date employees first paid for services performed within district(s) TriMet _____ LTD _____
City _____	State _____	ZIP code _____			In what calendar quarter did/will your payroll first exceed: —\$225 (before January 1, 2008), or —\$1,000 (on or after January 1, 2008) <i>Exceptions: \$20,000 Agricultural; \$1,000 Domestic (see instructions)</i> Quarter _____ Year _____
Bank reference/branch address _____					Date first Oregon employee was hired/will be hired Month _____ Day _____ Year _____
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? _____			Date of acquisition _____		FEIN or BIN 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 _____	Telephone number _____	Social Security number* _____	FEIN _____	Telephone number _____
Name _____			Name _____		
Home address _____			Home address _____		
City _____	State _____	ZIP code _____	City _____	State _____	ZIP code _____



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Section 6: Type of ownership

- Mark the appropriate box that indicates the type of business you are registering for payroll tax purposes.
- If you are a 501(c)(3) nonprofit entity, send in a copy of your IRS 501(c)(3) determination letter with the completed registration. This verifies exemption from transit taxes.
- Business entity types may include: Sole proprietor, partnerships, corporations, subchapter S corporations, and Limited Liability Corporations (LLCs). **If you want to be recognized as an LLC for state tax purposes, indicate how your entity is recognized by the IRS. For example: Sole proprietor, partnership, or corporation.**
- If registering for the Construction Contractors Board (CCB) only and will not have employees, be sure to check the box directly underneath the “Type of ownership” section.

COMBINED EMPLOYER'S REGISTRATION		FOR AGENCY USE ONLY									
<ul style="list-style-type: none"> • We cannot issue a business identification number (BIN) if your registration is incomplete. • Be sure to read the instructions on the back. • You must fill in the date employees were first paid. • Please type or print. 		<table border="1"> <tr> <td colspan="2">BIN</td> <td colspan="2">Date received</td> </tr> <tr> <td>E/R code</td> <td>County</td> <td colspan="2">NAICS</td> </tr> </table>		BIN		Date received		E/R code	County	NAICS	
BIN		Date received									
E/R code	County	NAICS									
Business name	Type of ownership (check one): <input type="checkbox"/> Corporation <input type="checkbox"/> Sub-chapter S Corp. <input type="checkbox"/> Sole Prop. (Individual) <input type="checkbox"/> LLP (Limited Liability Part.) <input type="checkbox"/> Partnership—General <input type="checkbox"/> Partnership—Limited <input type="checkbox"/> Pension and Annuity <input type="checkbox"/> Trust / Estate										
Assumed business name	LLC (Limited Liability Co.) recognized by IRS as a: <input type="checkbox"/> Corp, or <input type="checkbox"/> Individual (Sole Prop.), or <input type="checkbox"/> Partnership <input type="checkbox"/> Non-profit 501 (c)(3) (attach federal exemption) <input type="checkbox"/> Other Nonprofit										
Federal employer identification number (FEIN)	Business telephone number	<input type="checkbox"/> Government—Local <input type="checkbox"/> Government—State <input type="checkbox"/> Government—Federal <input type="checkbox"/> Political Campaign <input type="checkbox"/> Other (describe below):									
Person at business authorized to discuss your payroll account with us	Ext.	<input type="checkbox"/> Check if Construction Contractors Board (CCB) only CCB#:									
Business mailing address	Ext.	<input type="checkbox"/> Recognized Indian Tribe									

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Section 7: Payroll tax subjectivity effective dates

- **Withholding (Department of Revenue):** Date employees are first paid for work.
- **Transit (Department of Revenue):** Date your employee will start working in LTD and/or TriMet districts.
- **Unemployment Tax (Employment Department):** Date first Oregon employee was hired/will be hired.

Physical address where work is performed in Oregon			Type of return to be filed (see instructions) <input type="checkbox"/> OQ (Oregon Quarterly) <input type="checkbox"/> WA (Federal 943 filers only) <input type="checkbox"/> OA (Domestic)	
City	State	ZIP code	WITHHOLDING TAX <i>Must be completed</i> →	Approximate number of employees
Do you have any other locations in Oregon? (see instructions for listing all locations) <input type="checkbox"/> Yes <input type="checkbox"/> No				Date employees were/will first be paid for work in Oregon Month _____ Day _____ Year _____
Off site payroll service, accountant, or bookkeeper (attach Power of Attorney form)			TRANSIT TAX	Check if any employees work in these areas (see instructions) <input type="checkbox"/> TriMet (Portland and surrounding metropolitan areas) <input type="checkbox"/> LTD (Eugene and Springfield areas)
Contact person at the off site payroll service, accountant, or bookkeeper Telephone No. _____				Date employees first paid for services performed within district(s) TriMet _____ LTD _____
Mailing address for off site payroll service (send: <input type="checkbox"/> forms <input type="checkbox"/> billings to this address?) C/O			UNEMPLOYMENT TAX	In what calendar quarter did/will your payroll first exceed: – \$225 (before January 1, 2008), or – \$1,000 (on or after January 1, 2008) <i>Exceptions: \$20,000 Agricultural; \$1,000 Domestic (see instructions)</i> Quarter _____ Year _____
City	State	ZIP code		Date first Oregon employee was hired/will be hired Month _____ Day _____ Year _____
Bank reference/branch address				
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? _____			Date of acquisition	FEIN or BIN of acquired business



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Section 8: Owner/corporate officer information and Social Security number (SSN)

- Corporate officers of a standard or an S corporation are considered employees of the corporation. You must list all principal officers and provide the Social Security number of each (Oregon Administrative Rule 150-305.100).
- Officers are required to be paid reasonable compensation for all services performed for the corporation. Corporate officers are subject to all payroll tax obligations including withholding, unemployment insurance, Workers Benefit Fund Assessment, and transit taxes.
- Whether they are residents or nonresidents, compensation for services performed in Oregon are subject to Oregon payroll taxes.
- Social Security numbers are used for identification purposes. These numbers are kept confidential in accordance with Oregon Revised Statutes 314.835 and 314.840.
- This information must be provided to complete processing.



IDENTIFICATION OF OWNERS, PARTNERS, CORPORATE OFFICERS, ETC. (List additional owners on a separate sheet and attach to this form)					
Social Security number*	FEIN	Telephone number	Social Security number*	FEIN	Telephone number
Name			Name		
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"/> Hiring/firing <input type="checkbox"/> Determining which creditors to pay first			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		

AUTHORIZATION

Once the registration is submitted:

- Personalized payment coupons (Oregon Tax Payment Coupons) are sent within two weeks.
- If you wish to make your payments electronically or are mandated to do so by the IRS, [Electronic Funds Transfer \(EFT\) is available.](#)
- A registration notice is sent providing you with your BIN.
- The Employment Department provides information and downloading instructions for the electronic reporting program called [Oregon Employer Tax Reporting Online \(OTTER\).](#)
- You will also receive additional information and instructions for reporting and paying your payroll taxes.

How long does it take to receive my BIN?

- If you submit the registration electronically through the [Central Business Registry \(CBR\)](#), it can take one to three business days.
- If submitted by paper, it can take up to three weeks to complete the process.
- Registrations submitted in person to the Salem Main Office are processed within 24 hours: Oregon Department of Revenue, 955 Center St NE, Room 135, Salem, OR.
- It is very important that the registration is submitted well before your first payroll (employers can project the start date up to six months prior) to allow your tax payments to be properly credited.

Pension, annuity, and deferred compensation withholding and payments:

- Withholding is required on pension and annuities and must be reported and paid under a BIN separate from your payroll withholding account.
- You must complete a different form to get your new BIN number. Download [Registration Report-Withholding on IRA's, Annuities, and Compensation Plans, 150-211-054](#) to register.
- This registration form can also be submitted electronically using the [Central Business Registry \(CBR\)](#).
- The effective date of distribution must be the date of the **first** distribution, whether it's from a periodic or non-periodic distribution.

Now that you have your BIN number:

- You are ready to start reporting and paying payroll taxes. While there are multiple tax and assessment programs represented on the Oregon Quarterly Tax Report, Oregon Department of Revenue, Oregon Employment Department, and Department of Consumer and Business Services rules differ. If you have questions, please contact the appropriate agency.

For questions and additional information about state withholding and transit taxes:

- Speak directly to a payroll tax representative by calling 503-945-8091 (option 2).
- Send questions to our e-mail address at payroll.help.DOR@state.or.us.
- Obtain the latest tax information by subscribing to [*Payrolltax News*](#).

Other agencies:

- **Employment Department:** 503-947-1488
E-mail: taxinfo@emp.state.or.us
- **Workers Benefit Fund:** 503-947-7977
E-mail: Wbfassess.fabs@state.or.us
- **New hire program:** 1-800-850-0228
- **IRS:** 1-800-829-1040
- **Workers' Compensation questions:** 503-947-7815
Toll-free: 1-888-877-5670)
E-mail: dcbs.info@state.or.us

Additional Oregon transit tax districts:

- The following districts are **not** administered by the Oregon Department of Revenue:
- [Sandy Transit](#)
- [Wilsonville Transit](#)
- [Canby Transit](#)
- [South Clackamas Transit](#)