New & Noteworthy

How to fill out Form OR-OTC.

- Write numbers clearly using plain, simple numbers (see example).
- 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.

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

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

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

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, 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. This tax is not payable with the OR-OTC. Please use the OR-STT-V or pay through Revenue Online.

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.
• 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.

Tax tables
• We annually review Oregon withholding tax tables. Revised tables are posted on listserv and 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 or call (503) 945-8091.

Electronic filing options
• Electronic filing options for employers are available at 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.

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. OregonSaves is rolling out in phases to employers over the next few years. For more information, go to www.oregonsaves.com or call 844-661-1256.

Oregon Employer Update for Oregon-only W-4
In December 2017, Congress passed the Tax Cuts and Jobs Act (TCJA), resulting in many changes to federal personal income taxes. In response, the IRS updated the federal Form W-4 worksheets in early 2018. This changed the number of allowances employees should claim, creating a disconnect between federal and state withholding that could leave employees owing money when they file their 2018 Oregon personal income tax return.

Please encourage your employees—particularly those who have submitted a 2018 federal Form W-4 and don’t have a separate form for their Oregon withholding—to make sure their amount
of withholding covers their estimated 2018 Oregon personal income tax liability. We’ve developed a worksheet, (2018 Worksheet OR-WW), for employees to use to determine their correct amount of state withholding. If you have employees who need to change their withholding for Oregon, they can use the federal Form W-4 and write “For Oregon only” at the top.

Please note, as a result of these withholding checks, you may see an increase in employees requesting that you change their withholding. We understand that this may create an administrative burden for some employers, and we’re working to reduce that impact as much as we can in the near future. For 2019, we’re planning to release an Oregon-specific Form W-4. With this form, employees won’t need to write “For Oregon only” on the top of a federal form. It will also give Oregon more flexibility in adapting to future federal tax law changes without inconveniencing employees or employers. We’re also working on an online withholding calculator to make determining the appropriate amount of Oregon withholding an easier process.

If you have questions about your withholding obligations as an employer, please visit the withholding webpage at www.oregon.gov/dor/programs/individuals, and click on “Oregon withholding info and resources,” or email us at: payroll.help.dor@oregon.gov.

If your employees have questions about calculating or changing their Oregon income tax withholding, please refer them to Worksheet OR-WW, the Oregon income tax withholding worksheet, which is available on our website at www.oregon.gov/dor. They can also call us at (503) 378-4988 for assistance.

Do you have questions or need help?

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

Contact us for ADA accommodations or assistance in other languages.