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 who are working in Oregon -- and paying those employees 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 significantly 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?

- 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.
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.
Completing the Combined Employer’s Registration form:

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.

<table>
<thead>
<tr>
<th>City</th>
<th>State</th>
<th>ZIP code</th>
<th>Nature and principal products of your business (i.e., retail—men’s clothing; services—janitoric, etc.). Be specific.</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

- Check if any employees are:
  - Agricultural
  - Working on fishing vessels
  - Domestic (in-home workers)

- Does any domestic worker request withholding? [Yes] [No]

- Physical address where work is performed in Oregon:

<table>
<thead>
<tr>
<th>City</th>
<th>State</th>
<th>ZIP code</th>
<th>Type of return to be filed (see instructions)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>CO (Oregon Quarterly) [ ] WA (Federal 043 filing only) [ ] CA (Domestic) [ ]</td>
</tr>
</tbody>
</table>

- Do you have any other locations in Oregon? (See instructions for listing all locations)
  - [Yes] [No]

- Off-site payroll service, accountant, or bookkeeper:

<table>
<thead>
<tr>
<th>Telephone No.</th>
<th>Name</th>
<th>Address</th>
<th>City</th>
<th>State</th>
<th>ZIP code</th>
<th>Date employees were/ will first be paid for work in Oregon</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Date employees first paid for services performed within district(s)</td>
</tr>
</tbody>
</table>

- Contact person at the off-site payroll service, accountant, or bookkeeper:

<table>
<thead>
<tr>
<th>Telephone No.</th>
<th>Name</th>
<th>Address</th>
<th>City</th>
<th>State</th>
<th>ZIP code</th>
<th>Telephone No.</th>
<th>Name</th>
<th>Address</th>
<th>City</th>
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<th>ZIP code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- Mailbox address for off-site payroll service (send: [ ] forms [ ] statements to this address?):

<table>
<thead>
<tr>
<th>City</th>
<th>State</th>
<th>ZIP code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- Bank reference/branch address:

<table>
<thead>
<tr>
<th>City</th>
<th>State</th>
<th>ZIP code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Completing the Combined Employer’s Registration form:

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.
Completing the Combined Employer’s Registration form:

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.
Completing the Combined Employer’s Registration form:

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.
Completing the Combined Employer’s Registration form:

Section 6: Type of ownership (cont.)
• 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.
Completing the Combined Employer’s Registration form:

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.

### Form fields

<table>
<thead>
<tr>
<th>Physical address where work is performed in Oregon</th>
<th>Type of return to be filed (see instructions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>City</td>
<td>State</td>
</tr>
<tr>
<td>Do you have any other locations in Oregon? (see instructions for listing all locations)</td>
<td></td>
</tr>
<tr>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Off site payroll service, accountant, or bookkeeper (attach Power of Attorney form)</td>
<td></td>
</tr>
<tr>
<td>Contact person at the off site payroll service, accountant, or bookkeeper</td>
<td></td>
</tr>
<tr>
<td>Telephone No.</td>
<td></td>
</tr>
<tr>
<td>Mailing address for off site payroll service (send: forms or billings to this address?)</td>
<td></td>
</tr>
<tr>
<td>C/O</td>
<td></td>
</tr>
<tr>
<td>City</td>
<td>State</td>
</tr>
<tr>
<td>Bank reference/branch address</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>WITHHOLDING TAX</th>
<th>Must be completed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date employee was/will first be paid for work in Oregon</td>
<td></td>
</tr>
<tr>
<td>Month</td>
<td>Day</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TRANSIT TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>Check if any employees work in these areas (see instructions)</td>
</tr>
<tr>
<td>TriMet (Portland and surrounding metropolitan areas)</td>
</tr>
<tr>
<td>LTD (Eugene and Springfield areas)</td>
</tr>
<tr>
<td>Date employees first paid for services performed within district(s)</td>
</tr>
<tr>
<td>TriMet</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>UNEMPLOYMENT TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>In what calendar quarter did/will your payroll first exceed:</td>
</tr>
<tr>
<td>$2,225 (before January 1, 2005), or</td>
</tr>
<tr>
<td>$1,000 (on or after January 1, 2005)</td>
</tr>
<tr>
<td>Exceptions: $20,000 Agricultural; $7,000 Domestic (see instructions)</td>
</tr>
<tr>
<td>Quarter</td>
</tr>
<tr>
<td>Date first Oregon employee was hired/will be hired</td>
</tr>
<tr>
<td>Month</td>
</tr>
</tbody>
</table>

### Other fields

- **Did you acquire/transfer all** Yes | No or part: Yes | No of the Oregon business operations of an ongoing business? How many employees transferred? _____________
- **Date of acquisition**
- **FEN or BIN of acquired business**
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. (cont. on next page...)
Completing the Combined Employer’s Registration form:

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

- 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.
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. Needs to be included on all correspondence, returns, and payments.
- 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,
- 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
Thank You!