

# Combined Employer's Registration

See instructions below

You can register online with the Oregon Business Registry (OBR) at <https://secure.sos.state.or.us/cbrmanager/>

<b>For agency use only</b>
BIN

Business name*			Type of ownership ( <b>check one</b> ):		
Assumed business name			<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		
Federal employer identification number (FEIN)*			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) ( <b>attach federal exemption</b> ) <input type="checkbox"/> Other Nonprofit		
Business telephone number		Fax 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): _____		
Ext.					
Contact person authorized to discuss your payroll account with us			<input type="checkbox"/> Recognized Indian Tribe		
Contact's telephone number			Nature and principal products of your business (i.e., retail—men's clothing; services—janitorial; etc.). Be specific.		
Ext.					
Business mailing address			Check if any employees are: <input type="checkbox"/> Courtesy Withholding <input type="checkbox"/> Agricultural <input type="checkbox"/> Working on fishing vessels <input type="checkbox"/> Domestic (in-home workers)		
City			State	ZIP code	Does any domestic worker request withholding? <input type="checkbox"/> Yes <input type="checkbox"/> No
E-mail address <input type="checkbox"/> Check here to authorize us to initiate e-mail exchange of tax information.			Type of return to be filed (see instructions)		
Physical address where work is performed in Oregon* <input type="checkbox"/> Employee home address			<input type="checkbox"/> OQ (Oregon Quarterly) <input type="checkbox"/> WA (Federal 943 filers only) <input type="checkbox"/> OA (Domestic)		
City			State	ZIP code	Enter number of employees (approximate) LLC Member _____ Owner/Officer _____ Employees _____ Date employees were/will first be paid for work in Oregon* Month _____ Day _____ Year _____
Do you have any other locations in Oregon?			<input type="checkbox"/> No <input type="checkbox"/> Yes, list additional locations on a separate sheet & attach to this form		
Off site payroll service, accountant, or bookkeeper ( <b>attach Power of Attorney form</b> )			<b>Withholding Tax</b> <b>Must be completed →</b>		
Contact person at the off site payroll service, accountant, or bookkeeper			<b>Transit Tax</b>		
Telephone No.			Are employees working in these areas? (see instructions) <input type="checkbox"/> TriMet (Portland and surrounding metropolitan areas) <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?)			Date employees first paid for services performed within district(s) TriMet _____ LTD _____		
C/O			<b>Unemployment Tax</b>		
City			State	ZIP code	In what calendar quarter did/will your payroll first exceed \$1,000 or \$20,000 agricultural labor? (see instructions) Quarter _____ Year _____ Date first Oregon employee was/will be hired Month _____ Day _____ Year _____
Bank reference/branch address			<b>Workers' Benefit Fund Assessment</b>		
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								
<b>Responsible for:</b> <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						<b>Responsible for:</b> <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

I certify the above statements to be true and correct. I authorize the Employment Department, the Department of Revenue, and the Department of Consumer & Business Services 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.

Signature		Date		Signature		Date	
X				X			

\*Must be filled in 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**

Retain a copy for your records.

## Who must register

Only individuals or firms with employees need to file a *Combined Employer's Registration* report. Corporate officers are considered employees, including those in subchapter "S" corporations.

**Note:** The definition of "employee" differs among Oregon state agencies. If you have questions, refer to the *Oregon Business Guide* booklet or call the appropriate agency.

## Other locations in Oregon

If you have more than one place of business in Oregon, on a separate sheet, list each location. Attach the sheet to this registration form.

## Nature and principal products

Describe the nature of your business in Oregon and state the principal products produced or activity (sales or service) performed. If you are engaged in more than one activity, specify which is the primary activity, product, or service.

If more space is needed, please write the information on a separate sheet and attach it to this registration form.

## Additional owner/officer information

List information on additional owners, partners, officers, etc., on a separate sheet and attach it to this registration form.

## Previous owner

If you acquired all or part of the business operations of the previous owner, or if there was an entity change, mark "yes."

If you acquired all or part of the previous business, but did not assume any of the liabilities, mark "yes." If the previous owner retained any part of the business, mark "yes."

On a separate sheet, describe the part of the business retained by the previous owner. Attach the sheet to this registration form.

## Withholding

Oregon law requires that all wages, salaries, commissions, bonuses, fees, or other items of value paid to an individual for services as an employee are subject to having Oregon tax withheld.

**Courtesy withholding**—is for an employer who has hired an Oregon resident that works outside of Oregon only.

**Agricultural**—is for employers who plant, cultivate or harvest seasonal crops. These may include field/forage crops, seed of grass, cereal grain, vegetable crops, flowers and others. This doesn't include livestock.

**Domestic**—withholding is **not** required for a domestic employee. If your domestic employee has requested withholding and you have agreed to withhold, mark the "yes" box on the front of this form and file Form OA.

Employers file returns and pay withholding taxes based on their federal filing requirements.

If you file federal form: **941, 941-M, or 945**

File Oregon form: **OQ**—Oregon Quarterly Combined Tax Report

If you file federal form: **943**

File Oregon form: **\*WA**—Annual Withholding Tax Return for Agricultural Employers.

\*If you file Form 943 you may file Form WA or Form OQ. If you're also subject to state unemployment, Workers' Benefit Fund Assessment, or transit taxes, you **must** file a Form OQ quarterly.

Need more information? Call 503-945-8091 or 503-378-4988. Or visit our website at: [www.oregon.gov/dor](http://www.oregon.gov/dor).

## Transit taxes

TriMet tax is an employer-paid excise tax based on payrolls for services performed in Multnomah and parts of Washington and Clackamas counties. Please refer to the map in the *Oregon Business Guide*.

LTD (Lane Transit District) covers the Eugene/Springfield area of Lane county. This excise tax is based on the same principle as TriMet. Please refer to the map in the *Oregon Business Guide*.

In-state and out-of-state employers who have employees working in these districts are subject to these taxes. If your total business activity is conducted outside of these areas, then you are not liable for these taxes.

If your business is a nonprofit organization and you have employees working in these districts, you must send a copy of your 501(c)(3) exemption with the completed registration as proof of exemption from transit taxes.

Need more information? Call 503-945-8091 or 503-378-4988. Or visit our website at: [www.oregon.gov/dor](http://www.oregon.gov/dor).

## State unemployment tax

State unemployment tax is an employer paid tax that finances the Oregon unemployment insurance program. Generally employers must pay into the Unemployment Insurance Trust Fund if they:

- Have one or more employees in each of 18 weeks during a calendar year, **or**
- Have total payroll of \$1,000 or more in a calendar quarter (after January 1, 2008).

*Exceptions:*

**Agricultural labor** is reportable if you have paid \$20,000 or more in total cash wages in a calendar quarter or have 10 or more employees during 20 weeks of a calendar year. You are considered to be subject effective the beginning of that calendar year.

Agricultural employers subject to unemployment tax may choose to file withholding quarterly.

**Domestic/household service** is subject if you have paid \$1,000 or more in total cash wages in a calendar quarter. You are considered to be subject effective the beginning of that calendar year.

**Partial transfers.** If an employing enterprise sells, transfers, or acquires all or part of a trade or business (including employees), such transactions must be reported to the Employment Department, Tax Section, within 60 days of the date the transaction becomes final.

Need more information? Call 503-947-1488. TTY (nonvoice) 503-947-1495.

## Workers' Benefit Fund Assessment

This form doesn't register you for workers' compensation insurance, which is mandatory for most employers. For assistance determining subjectivity, call 503-947-7815 or visit: [www.cbs.state.or.us/wcd/communications/wcins.html](http://www.cbs.state.or.us/wcd/communications/wcins.html).

This form registers you for the Workers' Benefit Fund (WBF) assessment. This fund benefits injured workers and employers helping them return to work. Individuals subject to the WBF assessment are:

- All paid workers for whom the employer is required to provide workers' compensation insurance coverage, and
- All paid individuals (workers, owners, officers) who may otherwise be nonsubject, but the employer chooses to cover under workers' compensation insurance.
- All paid individuals performing personal support work who are eligible for workers' compensation insurance coverage under HB 3618 (2010).

Need more information on WBF? Call 503-378-2372.