

# 2021 Form OR-PA

## Professional Athletic Team Annual Reconciliation Tax Report

### Instructions



#### Filing requirements

All professional athletic teams transacting business in the state of Oregon are required to file Form OR-PA, *Oregon Professional Athletic Team Annual Reconciliation Tax Report*. The reporting period is January 1 through December 31, the form is due on April 15 of the following year.

All professional athletic teams who fail to file Form OR-PA may be charged a penalty.

#### How to amend Form OR-PA

To amend your Form OR-PA, make a copy of the original Form OR-PA. Make the necessary changes on the copy. Write "Amended" at the top of the form and send it to the address listed on this form.

#### How to fill out Form OR-PA

Write your business name, address, and Oregon business identification number (BIN) in the spaces shown.

In the columns provided, enter all members' and employees' names and Social Security numbers that received compensation of **\$50,000 or more** in a tax year.

In the next column, indicate if the member or employee is an Oregon resident with a "Yes" or "No."

For reporting annual wages, include wages earned from January 1 through December 31.

List only the number of duty days in Oregon for each member or employee.

Then, list the number of duty days for each member or employee for the entire year.

In the last column, indicate the amount of Oregon state withholding for each member or employee for the year.

Indicate the total subject wages for all employees or members in the box.

If the number of lines provided is insufficient to report all members and employees, attach a separate sheet of paper listing the same information as requested on the form.

Sign and date your completed Form OR-PA. Print your name and phone number. Mail Form OR-PA to:

**Oregon Department of Revenue**  
**PO Box 14260**  
**Salem OR 97309-5060**

#### Do you have questions or need help?

[www.oregon.gov/dor](http://www.oregon.gov/dor)  
503-378-4988 or 800-356-4222  
[questions.dor@oregon.gov](mailto:questions.dor@oregon.gov)

Contact us for ADA accommodations or assistance in other languages.