

## General information

The statewide transit individual (STI) tax helps fund public transportation services within Oregon. The tax is one-tenth of one percent (0.001), or \$1 per \$1,000 of wages. STI tax is calculated on wages earned by an employee who is an Oregon resident regardless of where the work is performed, or an employee who is a nonresident who performs services in Oregon.

Use this form to report STI tax that wasn't withheld from your wages or to receive a refund of STI tax that was withheld from your wages even though you weren't subject to the tax.

You may file this information electronically; see "Filing information" for additional details.

## Do I need to file?

You must file Form OR-STI if you were an Oregon resident and:

- You earned taxable wages from an employer located **outside** Oregon for work performed outside Oregon; **and**
- Your employer **didn't** withhold STI tax from your wages.

STI tax withholding will be located in box 14 of the Form W-2 you received from your employer.

**Don't** file Form OR-STI to report or pay tax if your employer is located in Oregon. Your employer has already withheld and paid this tax on your behalf. This is true even if withholding is not reported in box 14 of your Form W-2.

You may also file Form OR-STI to claim a refund if you were a nonresident of Oregon and:

- You earned taxable wages while working inside **and** outside Oregon; **and**
- Your employer withheld STI tax from **all** of your wages.

Nonresidents can claim a refund of the STI tax withheld for work performed outside Oregon because it's not subject to the STI tax. Work performed inside of Oregon is subject to the STI tax.

**Example 1:** If you're a Washington resident working for an Oregon employer and you telework from your Washington residence during the year, only the wages you earned while working in Oregon are subject to the STI tax. If your withholding is based on 100% of your wages, you can file Form OR-STI to claim a refund of STI tax withheld from wages that are not subject to this tax.

File and **pay** the tax due by **April 15, 2026**. If you have an extension to file your personal income tax return, check the "Extension filed" box. Your STI tax return due date is also extended by the same time frame. **An extension to file doesn't mean more time to pay.**

## Exceptions

The following income **isn't** subject to the STI tax:

- Income received for work performed as an independent contractor (self-employment income) reported on federal Schedule C.
- Income received by a nonresident who is exempt from state income tax under OAR 150-316-0173 (air carrier employees and Amtrak Act) or ORS 316.127(8) (hydroelectric dam workers and waterway workers).
- Income received by an enrolled member of a federally recognized American Indian tribe that qualifies for the exemption from state income tax. See "American Indian" under the subtractions section of Publication OR-17.
- Income received for domestic services in a private home.
- Income received for services performed by a duly ordained, commissioned, or licensed minister of a church in the exercise of the minister's ministry.
- Income received for temporary employment as an emergency forest fire fighter.
- Income received for active service in the Armed Forces of the United States if federal withholding isn't required.
- Income received for planting or harvesting seasonal agricultural crops if the total wages received are less than \$300 annually.
- Other income that isn't wages, such as unemployment, retirement, and interest.

## Form instructions

**Important:** If you file jointly for state personal income tax purposes, you and your spouse must file separate Forms OR-STI, as needed.

### Line 1: Taxable wages

Taxable wages are wages earned that are subject to Oregon personal income tax.

**Full-year residents.** Enter taxable wages from box 1 of your Form(s) W-2 earned from employers located outside Oregon who didn't withhold the STI tax. If withholding is reported in box 14 of your Form(s) W-2 don't file this form to report and pay tax. See the exceptions for income not subject to STI tax.

**Nonresidents.** Enter taxable wages earned for work performed in Oregon. This will generally be the wages included on line 7S of Form OR-40-N or Form OR-40-P. Don't file this form if all of your wages are taxable to Oregon **and** all of your employers withheld the STI tax.

**Part-year residents.** Follow the full-year resident instructions for the period you were an Oregon resident. Follow the nonresident instructions for the period you were a nonresident of Oregon.

## Line 2: Tax

Multiply the amount on line 1 by 0.1% (0.001). Round to the nearest dollar.

**Example 2:** A taxpayer reports \$35,500 taxable wages on line 1. They will calculate \$36 of STI tax to enter on line 2 ( $\$35,500 \times 0.001 = \$35.50$ , which is rounded up to \$36.00).

## Line 3: Withholding

**Full-year residents:** Enter zero on this line. Only file this form to report wages on line 1 if your employer is located outside Oregon and didn't withhold STI tax. **Don't** file this form if your wages were earned inside Oregon.

**Nonresidents and part-year residents:** Enter the amount of STI tax withheld from your Form(s) W-2, reported in box 14, while you were a nonresident.

## Line 4: Payments

Enter payments you made for STI tax prior to filing your 2025 original or amended return. **Don't** include withholding or payments you made for any other taxes.

## Line 6: Penalty and interest

Your 2025 STI tax and return are due by **April 15, 2026**. If you file an extension for your personal income tax return, your STI tax return due date is also extended by the same time frame. **An extension to file doesn't mean more time to pay.**

**Penalty.** Include a penalty if after April 15, 2026 you:

- Mail your payment (even if you have an extension to file); or
- File your return showing STI tax to pay.

The late-payment penalty is 5 percent of the STI tax reported on line 2 that you didn't pay by April 15, 2026.

If you file more than three months after the due date, a 20 percent late-filing penalty will be added; so you will owe a total penalty of 25 percent of any STI tax not paid.

**Interest.** If you're paying your STI tax after April 15, 2026, include interest on any unpaid STI tax. Interest starts the day after the original return due date and accrues until the date of your payment.

The annual interest rate is 8 percent (0.08). Interest is charged daily starting the day after the due date. The daily rate is 0.0219 percent (0.000219).

Here's how to figure interest:

$$\text{STI tax} \times 0.000219 \times \text{number of days.}$$

If the STI tax isn't paid within 60 days from the date of our billing notice, the interest rate increases to 12 percent (0.12) per year.

## Line 8: Tax to pay

See "Filing and payment" for information about submitting your payment.

## Line 9: Refund

If your payments and STI tax withheld are more than your STI tax plus penalty and interest, you overpaid and we will issue a refund.

## Line 10: Direct deposit

Follow these instructions if you want us to deposit your refund directly into your bank account instead of mailing you a check:

- Contact your bank to make sure your deposit will be accepted and to get your routing and account numbers.
- Check the box if your refund will go to an account outside the United States. **Note:** If you check this box, you will be issued a paper check.
- Check the appropriate box, either checking or savings, but not both.
- Enter your nine-digit routing number. The routing number must begin with 01 through 12, 21 through 32, or 61 through 72.
- Enter the account number into which you want your refund deposited. The account number can be up to 17 characters (both numbers and letters). Don't include hyphens, spaces, or special symbols. **Be sure the account and routing numbers are correct. These numbers can't be changed after the return is filed.**

**Signature.** Be sure to sign and date your return. By signing the return, you certify that the information on the return is true, correct, and complete.

**Preparer signature.** Anyone who prepares, advises, or assists in preparing this tax return in exchange for compensation should also sign the return.

Signing the return doesn't grant your preparer the right to represent you or make decisions on your behalf. See Form OR-AUTH-REP form and instructions on our website for more information.

**Preparer license number.** Licensed tax consultants and tax preparers: Enter your license number. CPAs: Enter your certificate number. Tax-Aide volunteers: Enter your TCE site number. All others: Leave blank. **Don't** enter your driver license number.

Contact the following agencies to check the status of your Oregon tax practitioner:

- Oregon Board of Tax Practitioners in Salem, 971-701-1544 for licensed tax consultants or preparers, or go to [www.oregon.gov/obtp](http://www.oregon.gov/obtp).
- Oregon Board of Accountancy in Salem, 503-378-4181 for public accountants and certified public accountants, or go to [www.oregon.gov/boa](http://www.oregon.gov/boa).

## Amended return

You may need to amend your return if:

## Filing and payment

### Make your payment

**Online:** You can make your payment anytime at [www.oregon.gov/dor](http://www.oregon.gov/dor).

**By mail:** Make your check, money order, or cashier’s check payable to the Oregon Department of Revenue. Don’t mail cash. Write “2025 Form OR-STI,” your daytime phone, and the last four digits of your SSN on the payment. **With Form OR-STI:** Send the payment in the same envelope with Form OR-STI. Don’t use a payment voucher. **Without Form OR-STI:** Use a payment voucher. See Form OR-STI-V Instructions.

### File your return

You can file Form OR-STI electronically at [www.oregon.gov/dor](http://www.oregon.gov/dor) by using Revenue Online. Revenue Online will calculate the STI tax, allow for payment, and verify when we receive your filing and payment. **Important:** Attach a copy of your Form(s) W-2 with your Form OR-STI using file type JPG, JPEG, PNG, or PDF.

If you use software to file your personal income tax return, you might be able to file Form OR-STI at the same time. Check with your software provider to see if they support this form.

If you are unable to file your return electronically, you may file Form OR-STI by mail. Include copies of your Form(s) W-2 and your payment, if paying by mail. Mail to:

Oregon Department of Revenue  
PO Box 14555  
Salem OR 97309-0940

## 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@dor.oregon.gov](mailto:questions.dor@dor.oregon.gov)

Contact us for ADA accommodations or assistance in other languages.

- You received an additional Form W-2 and you’ve already filed Form OR-STI; or,
- You received a corrected Form W-2 that changed the amount of wages previously reported on Form OR-STI.

To amend your return, complete Form OR-STI and check the “Amended return” box. Complete the form with all available information as if it was your original return. If any of the numbers on your original return were adjusted, use the adjusted amounts. Complete the STI amended worksheet to figure your refund, or additional tax to pay.

### STI amended worksheet

1. Tax from line 2 of your amended Form OR-STI .....1. \_\_\_\_\_
  2. Refund from line 9 of your original Form OR-STI..... 2. \_\_\_\_\_
  3. Line 1 plus line 2..... 3. \_\_\_\_\_
  4. Total payments made towards your 2025 STI tax. Include STI tax withheld reported on line 3 of your original Form OR-STI..... 4. \_\_\_\_\_
  5. Line 3 minus line 4..... 5. \_\_\_\_\_
- If line 5 is a negative amount, **Stop.**  
This is your amended refund.
- If line 5 is a positive amount, this is your STI tax due; continue to line 6.
6. Calculate penalty and interest on your tax due (see instructions) ..... 6. \_\_\_\_\_
  7. Line 5 plus line 6. This is your amended tax to pay .....7. \_\_\_\_\_

If you owe, follow the instructions for payment options to submit your payment electronically or by mail. Don’t submit this worksheet with your amended return. Keep it with your records.

Follow the filing instructions to submit your amended return.