

Form OR-STT-1, Oregon Quarterly Statewide Transit Tax Withholding Return, Instructions

General information

The new statewide transit tax—part of House Bill (HB) 2017 from the 2017 Legislative Session—went into effect on July 1, 2018. HB 2017 requires all employers to withhold, report, and remit one-tenth of one percent (0.001) of wages paid to their employees to the Department of Revenue. Employees include Oregon residents, regardless of where services are performed, and nonresidents who perform services in Oregon.

Employers who file Form OQ, *Oregon Quarterly Tax Report*, to report withholding of income taxes of employees or payees must do the same for statewide transit taxes. Employers must report statewide transit tax withholding using Form OR-STT-1. **You cannot use Form OQ to report statewide transit taxes.** You must file Form OR-STT-1 even if there was no payroll during the reporting period.

To amend data on Form OR-STT-1, make any necessary changes on the return and check the box identified as “amended” at the top half of the return. Send your amended return to the address identified on the return.

How to fill out Form OR-STT-1

Write your business name, mailing address, Oregon business identification number (BIN), and federal employer identification number (FEIN), and indicate the tax year by checking the appropriate box in the spaces shown. Follow the instructions below for each line.

Subject wages. Enter the total wages subject to the statewide transit tax (wages, salaries, commissions, bonuses, fees, etc.) for this quarter. If you had no payroll during this tax quarter, enter 0.

Quarterly tax. Enter total Oregon statewide transit tax withheld. If you had no payroll during this quarter, enter 0. Do not return the form with blank fields; blank fields do not qualify as a complete, filed form.

Oregon tax prepaid this quarter. Enter the amount of statewide transit tax prepaid this quarter. Include any statewide transit tax credits used.

Total tax due. Enter quarterly tax minus tax prepaid for this quarter. If the amount is less than zero, enter 0.

Signature

The tax preparer needs to sign Form OR-STT-1 on the signature line and include a phone number and the date they filled out the return. A signature is required even if you file a 0 return.

Due date

Your return and payment are due on the last day of the month following the end of the calendar quarter:

- 1st quarter—April 30.
- 2nd quarter—July 31.
- 3rd quarter—October 31.
- 4th quarter—January 31.

Mail the completed Form OR-STT-2, *Statewide Transit Tax Employee Detail Report*, and Form OR-OTC-V, *Oregon Combined Payroll Tax Payment Voucher*, with payment on or before the appropriate due date to:

Oregon Department of Revenue
PO Box 14800
Salem OR 97309-0920

Do you have questions or need help?

www.oregon.gov/dor
503-378-4988 or 800-356-4222
questions.dor@oregon.gov

Contact us for ADA accommodations or assistance in other languages.