

2020 Form OR-STT-1

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Oregon Department of Revenue



Office use only
Date received
Payment received

Oregon Quarterly Statewide Transit Tax Withholding Return

Submit original form—do not submit photocopy

Check the box for the quarter in which the statewide transit tax was withheld:

- Quarter 1: January 1, 2020–March 31, 2020. Return and payment are due by April 30, 2020.
Quarter 2: April 1, 2020–June 30, 2020. Return and payment are due by July 31, 2020.
Quarter 3: July 1, 2020–September 30, 2020. Return and payment are due by October 31, 2020.
Quarter 4: October 1, 2020–December 31, 2020. Return and payment are due by January 31, 2021.

Federal employer identification number (FEIN)
Business identification number (BIN)

- Check if this is an amended return.
Check if address or name have changed.

Please print

Business name

Mailing address
Physical address (required)
County
Business phone

Contact person

Name
Title
Daytime phone
Fax number
Email
Web address

Place a -0- in the "subject wages" box if the employer is subject to the tax but there was not payroll this quarter.

Table with 4 rows: 1. Subject wages, 2. Total tax withheld, 3. Less: Oregon tax pre-paid this quarter, 4. Total tax due. Includes a grid for numerical input.

Declaration

I declare under penalties for false swearing [Oregon Revised Statute 305.990(4)] that I have examined this document and to the best of my knowledge it is true, correct, and complete.

Signature
Date
Phone
Print name signed above
Title

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

2020 Oregon Quarterly Statewide Transit Tax Withholding Return (Form OR-STT-1) 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 an *Oregon Quarterly Tax Report* return (Form OQ) 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 the *Oregon Quarterly Statewide Transit Tax Return*. **You cannot use the *Oregon Quarterly Tax Report* (Form OQ) to report statewide transit taxes.** You must file a quarterly statewide transit tax return even if there was no payroll during the reporting period.

To amend data on the *Oregon Quarterly Statewide Transit Tax Return*, 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 the Oregon Quarterly Statewide Transit Tax Return

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 the *Oregon Quarterly Statewide Transit Tax Return* 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 return, the *Statewide Transit Tax Employee Detail Report* (Form OR-STT-2), and payment voucher, Form OR-OTC-V, 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.