

**Oregon Annual Withholding Tax  
Reconciliation Report**

**2016**

<b>Department Use Only</b>
Date Received

Return Due Date: January 31, 2017

Business Name	Business Identification Number (BIN)
Federal Employer Identification Number (FEIN)	Number of W-2s and 1099s

• Please read the instructions on the back of this report.

Use your 2016 OQ forms. See the instructions on the back.

**Tax Reported**

1. 1st Quarter.....	1.	
2. 2nd Quarter .....	2.	
3. 3rd Quarter .....	3.	
4. 4th Quarter .....	4.	
5. <b>Total</b> .....	5.	

6. Total Oregon tax shown on **W-2s** or **1099s\*** ..... 6.

7. Enter the difference between box 5 and box 6 ..... 7.

- If box 6 is **larger** than box 5, you owe tax. Pay the amount in box 7. Include a payment coupon (Form OTC) with your check.
- If box 6 is **smaller** than box 5, you may have a credit for the amount in box 7. If the amount in box 7 is -0-, your withholding account balances.

Explanation of difference \_\_\_\_\_

**\*Include the amount of tax on your 1099s unless they are reported on a different BIN.**

I certify that this report is true and correct and is filed under penalty of false swearing.		
Signature <b>X</b>	Date	Phone
Name	Title	

**Important: Mail Form WR separately from your 4th quarter Form OQ.**

If **no payment** is included, mail **Oregon Department of Revenue**  
Form WR to: **PO Box 14260**  
**Salem OR 97309-5060**

Mail Form WR with **Oregon Department of Revenue**  
payment to: **PO Box 14800**  
**Salem OR 97309-0920**

**Please read the instructions on the back →**

## INSTRUCTIONS FOR FORM WR

### Filing requirements

All Oregon employers who pay state withholding tax must file Form WR, *Oregon Annual Withholding Tax Reconciliation Report*. The 2016 form is due January 31, 2017. If you stop doing business during 2016 or no longer have employees, Form WR is due 30 days **after** your final payroll.

To amend data on Form WR, make a copy of the original Form WR and make the necessary changes on the copy. Write "**Amended**" at the top of the form. Attach any necessary amended OQ forms to the amended Form WR. Send your amended forms to the address below.

Oregon employers who fail to file Form WR may be charged a \$100 penalty.

### How to fill out Form WR

Write your business name and Oregon business identification number (BIN) in the spaces shown. If you received a personalized booklet, your name and BIN will be filled in. Follow the instructions below for each line number.

**Line 1 through Line 4.** Fill in the total Oregon tax **reported** for each quarter (use the amount from box 5B of your 2016 OQ forms).

**Line 5. Total.** Total amount from all quarters reported.

**Line 6.** Enter the total Oregon tax withheld from your employees' W-2s or 1099 forms.

**Line 7.** Enter the difference between line 5 (total tax paid) and line 6 (total tax shown from W-2s or 1099s).

If line 6 is **larger** than line 5, you owe additional tax (shown on line 7). If line 6 is **smaller** than line 5, you overpaid your tax and have a credit. If the amount on line 7 is zero, your state withholding account balances.

Please give an explanation of the difference on the lines provided.

If you have overpaid, the credit may be applied to a future quarter. **The credit may not be used for another tax program.** If you want the credit refunded, send a written request, or you may use the explanation lines on Form WR to request your refund.

Sign and date your completed Form WR. Print your name and telephone number.

If you owe tax, please include a payment. Don't staple or tape your payment to Form WR. Remove and keep any check stubs.

Mail Form WR and payment to:

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

If no payment is included, mail Form WR to:

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

— IMPORTANT —

**Mail your Form WR separately from your 2016 4th quarter Form OQ.  
Make a copy for your records.**