

# Form OQ

## Oregon Quarterly Tax Report



6521010123

For more detailed instructions, see the Oregon Combined Payroll Tax Report at [www.oregon.gov/dor](http://www.oregon.gov/dor).  
 Make sure to enter the amount you paid for each tax in the appropriate box. **Complete both sides of this form.**  
 To make a payment:

Date received
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- Use electronic funds transfer (EFT) on Revenue Online at [www.oregon.gov/dor](http://www.oregon.gov/dor); or
- **Complete Form OR-OTC-V and mail with your check**, payable to Oregon Department of Revenue, to:  
 Oregon Department of Revenue  
 PO Box 14800  
 Salem OR 97309-0920

Business name

Federal employer identification number (FEIN)	Business identification number (BIN)	Quarter/Year (Q/YY)
-	-	/

	State Income Tax Withholding		Statewide Transit Tax (STT) Withholding
1. <b>Subject wages.</b> Enter 0 if there was no payroll, but you were still subject to withholding ..... 1a.			1b. <span style="border: 1px solid black; width: 20%;"></span>
2. <b>Total tax amount.</b> You must enter the tax amount for the quarter ..... 2a.			2b. <span style="border: 1px solid black; width: 20%;"></span>
3. <b>Tax pre-paid this quarter</b> ..... 3a.			3b. <span style="border: 1px solid black; width: 20%;"></span>
4. <b>Total due.</b> Line 2 minus line 3..... 4a.			4b. <span style="border: 1px solid black; width: 20%;"></span>

	TriMet Transit District (TM)		Lane Transit District (LTD)
5. <b>Subject wages.</b> Enter 0 if there was no payroll, but you were still subject to tax ..... 5a.			5b. <span style="border: 1px solid black; width: 20%;"></span>
6. <b>Tax rate</b> ..... 6a.			6b. <span style="border: 1px solid black; width: 20%;"></span>
7. <b>Total tax amount.</b> Line 5 multiplied by line 6..... 7a.			7b. <span style="border: 1px solid black; width: 20%;"></span>
8. <b>Tax pre-paid this quarter</b> ..... 8a.			8b. <span style="border: 1px solid black; width: 20%;"></span>
9. <b>Total due.</b> Line 7 minus line 8..... 9a.			9b. <span style="border: 1px solid black; width: 20%;"></span>

10. **Subtotal.** Total lines 4a, 4b, 9a, and 9b ..... 10.

### Monthly Summary of State Withholding Tax Liability

11. Enter amount of state tax withheld by month. Do not complete if you are a quarterly, semi-weekly, or one-banking day depositor (see instructions).

11a. <b>First Month</b>	11b. <b>Second Month</b>	11c. <b>Third Month</b>	11d. <b>Total for Quarter</b>

12. Report the number of workers covered for Unemployment Insurance (UI) who worked during or received pay for each month (see instructions).

12a. <b>First Month</b>	12b. <b>Second Month</b>	12c. <b>Third Month</b>	12d. <b>Total for Quarter</b>

Continue to next page →

# Form OQ

## Oregon Quarterly Tax Report



Business identification number (BIN)  Quarter/Year (Q/YY)  /

6521020123

### Unemployment Insurance (UI)

### Paid Leave

13. <b>Subject wages.</b> Enter 0 if there was no payroll, but you were still subject.....	13a.	<input type="text"/>	13b.	<input type="text"/>
14. <b>Excess wages</b> (see instructions).....	14a.	<input type="text"/>	14b.	<input type="text"/>
15. <b>Taxable wages.</b> Line 13 minus line 14. ....	15a.	<input type="text"/>	15b.	<input type="text"/>
16. <b>UI tax / Paid Leave contribution rate</b> .....	16a.	<input type="text"/>	16b.	<input type="text"/>
17. <b>Paid Leave employer contributions</b> (Line 15b multiplied by line 16b multiplied by 0.40).....	17.			<input type="text"/>
18. <b>Paid Leave employee contributions</b> (Line 15b multiplied by line 16b multiplied by 0.60).....	18.			<input type="text"/>
19. <b>Total.</b> For line 19a, multiply line 15a by line 16a. For line 19b, add line 17 to line 18. ....	19a.	<input type="text"/>	19b.	<input type="text"/>
20. <b>UI tax / Paid Leave contribution pre-paid this quarter</b> .....	20a.	<input type="text"/>	20b.	<input type="text"/>
21. <b>Penalty and interest owed</b> .....	21a.	<input type="text"/>	21b.	<input type="text"/>
22. <b>Total due.</b> Line 19 minus line 20, add line 21.....	22a.	<input type="text"/>	22b.	<input type="text"/>
23. <b>Out-of-state employees.</b> Total of employees paid in quarter to work exclusively outside of Oregon.....	23.			<input type="text"/>
24. <b>Paid Leave Replacement Workers.</b> Total of temporary workers employed as replacements for employees taking Paid Leave leave in the quarter .....	24.			<input type="text"/>

### Special Payroll Tax Offset. To be calculated every quarter. See instructions.

25. Special payroll tax offset. Use to calculate the "contributions paid to the state" on federal Form 940 .....	25.	<input type="text"/>
26. Amount applied to UI trust fund. Line 19a minus line 25.....	26.	<input type="text"/>

### Workers' Benefit Fund (WBF) Assessment

27. <b>Hours worked by paid workers subject to Oregon Workers' Compensation law.</b> (Whole hours only. Hours do not need to equal hours reported on Form 132.).....	27.	<input type="text"/>
28. <b>WBF assessment rate</b> .....	28.	<input type="text"/>
29. <b>Total assessment.</b> Line 27 multiplied by line 28.....	29.	<input type="text"/>
30. <b>Assessment prepaid.</b> Add prepayments that were made in this quarter or any credit you may have on your WBF account .....	30.	<input type="text"/>
31. <b>Total WBF assessment due.</b> Line 29 minus line 30 .....	31.	<input type="text"/>

### Total Payment Due

32. <b>Total Payment Due.</b> Add lines 10, 22a, 22b, and 31 .....	32.	<input type="text"/>
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Under penalty of false swearing, I declare that the information in this report and any enclosures are true, correct, and complete.

Signature	<input type="text"/>	Date (MM/DD/YY)	<input type="text"/>
X		/ /	
Preparer name	<input type="text"/>	Preparer phone	<input type="text"/>
		- -	
		Preparer license number	<input type="text"/>