



www.oregon.gov/DOR

Taxpayer assistance

General tax information www.oregon.gov/DOR
Salem 503-378-4988
Toll-free from an Oregon prefix 1-800-356-4222

Asistencia en español:

Salem 503-945-8618
Gratis de prefijo de Oregon..... 1-800-356-4222

TTY (hearing or speech impaired; machine only):

Salem 503-945-8617
Toll-free from an Oregon prefix..... 1-800-886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers for information in alternative formats.

An Employer's Guide to Oregon Withholding and Transit Taxes for Sports and Entertainment Industries

This packet provides basic payroll tax information for all employers doing business in Oregon including those involved in the sports and entertainment professions. Please read the enclosed information carefully to understand what you are required to report.

Any employer doing business in the state may be subject to one or all of the following taxes:

Tax	Administered by	Information
Payroll Withholding Tax	Oregon Department of Revenue	www.oregon.gov/DOR 503-945-8091
Tri-County Metropolitan Transit Excise Tax	Oregon Department of Revenue	www.oregon.gov/DOR 503-945-8091
Lane County Transit Excise Tax	Oregon Department of Revenue	www.oregon.gov/DOR 503-945-8091
Worker's Benefit Fund Assessment	Oregon Department of Consumer and Business Services	www.oregon.gov/DCBS 503-947-7815
Unemployment Tax	Oregon Employment Department	www.oregon.gov/EMPLOY 503-947-1488

Definitions

For purposes of this informational packet:

- (a) The term "professional sports team" typically includes, but is not limited to any professional baseball, basketball, football, soccer, rodeo, motor sports, or hockey team.
- (b) The term "entertainer" includes, but is not limited to any professional actor, musician, singer, theater company, dancer, or artist.

Note: See Oregon Administrative Rules 150-316.127-(F).

Withholding tax

Who must file and pay withholding taxes?

Employers working in Oregon at any given time are required to withhold tax on wages earned **while in Oregon**.

Employers of nonresident employees are required to withhold on wages of employees **working in the state of Oregon** once those wages exceed a certain threshold. (For 2005 and forward, the threshold is the **standard deduction** for each employee's filing status.)

Employers located in Oregon are required to withhold on all wages earned by Oregon resident employees, regardless of where the work is performed.

The three components of Oregon's withholding tax law are:

- All employers must withhold tax from Oregon employee wages at the same time employees are paid.
- Due dates for employers paying state withholding are the same as the due dates for making federal withholding tax and FICA tax deposits.
- All employers working in Oregon must file combined tax returns in addition to making the required payments.

For current year information, contact the Oregon Department of Revenue at 503-945-8091.

How to figure withholding tax

To determine the amount of Oregon tax to withhold from employees' wages:

- Use the "wage bracket" withholding tax prepared by the Oregon Department of Revenue in the *Oregon Withholding Tax Tables Booklet* (publication 150-206-430); or
- Use the department's formula for computer payroll systems. This formula is also available in the *Oregon Withholding Tax Tables Booklet* (publication 150-206-430); or
- If a professional sports team, withhold 8 percent of the wages earned in Oregon by each employee earning over \$50,000 per year.

The Oregon withholding tax tables are available on the Department of Revenue's website at www.oregon.gov/DOR under "publications."

Transit district taxes

The Oregon Department of Revenue administers tax programs for the Tri-County Metropolitan Transportation District (TriMet) and the Lane County Mass Transit District (LTD). Most employers paying wages **for services performed in these districts** must pay transit payroll tax. The tax provides revenue for mass transit.

The transit tax is imposed directly on the employer. The tax is figured only on the amount of gross payroll **for services performed within the TriMet or Lane Transit districts.**

The TriMet district includes parts of three counties in the Portland area. LTD serves the Eugene-Springfield area. A complete list of ZIP codes that comprise the TriMet and LTD service areas is available in the brochure *Oregon Transit Taxes for Employers: Should I Be Filing?* The brochure is available on our website at www.oregon.gov/DOR or by calling 503-945-8091.

Who must file and pay transit tax?

All employers who are paying wages earned in the TriMet or LTD districts must register and file with the Oregon Department of Revenue. Wages include all salaries, commissions, bonuses, fees, payments to a deferred compensation plan, or other items of value. For more information about the TriMet or Lane transit taxes, contact the Oregon Department of Revenue at 503-945-8091. For boundary questions, contact **TriMet at 503-962-6466** or **Lane Transit District at 541-682-6100.**

Your payroll service may not be aware that you have employees working in the transit districts. If so, you need to contact the service regarding your reporting and payment responsibilities. If you have an existing account and become subject to transit tax after your forms have been issued, contact the Oregon Department of Revenue for the current tax rates.

What wages are subject to transit district taxes?

All salaries, commissions, bonuses, fees, or other items of value paid to a person for services performed within the transit district are subject to transit district taxes. Transit district wages also include:

- Contributions to a Simplified Employee Pension (SEP) made at the election of the employee.
- Payments for the purchase of IRC section 403(b) annuities under salary reduction agreements.
- Contributions to 401(k) retirement plans made at the election of the employee, including employer-matched contributions.
- Pick-up payments to governmental retirement plans under salary reduction agreements.
- Amounts deferred under governmental deferred compensation plans.
- Any amount deferred under a nonqualified deferred compensation plan.
- Payment to an IRC 408 individual retirement agreement under a salary reduction agreement.

What wages are exempt from transit taxes?

The following are exempt from TriMet and LTD excise taxes:

- Federal government units.
- Federal credit unions.
- Public school districts.
- Internal Revenue Code Section 501(c)(3) nonprofit and tax-exempt institutions, except hospitals.

- Foreign insurers.
- All insurance adjusters, agents, and agencies, as well as their office staff, whether representing foreign or domestic companies.
- Domestic service in a private home.
- Casual labor.
- Services performed outside the district.
- Seamen who are exempt from garnishment.

The following are exempt from LTD, but subject to TriMet:

- Public education districts.
- Public special service and utility districts.
- Port authorities.
- Fire districts.
- City, county, and other local government units.

- Employee trusts that are exempt from taxation.
- Tips paid by the customer to the employee.
- Wages paid to employees whose labor is connected solely to planting, cultivating, or harvesting seasonal agricultural crops.

How to figure the transit tax

Multiply the gross taxable payroll earned within the transit district by the current transit rate. The current rate should be printed in the TriMet/LTD portion of the Oregon Quarterly Combined Tax Report (Form OQ). If it is not, contact the Oregon Department of Revenue at 503-945-8091 for the most current rate.

Reporting instructions for withholding and/or transit taxes

How to register

If you are a new employer and subject to withholding and/or transit tax, complete the *Combined Employer's Registration* (Form 150-211-055). This form is available on the internet at www.oregon.gov/DOR under "forms," or contact the Oregon Department of Revenue at 503-945-8091 to order. You can also register online using the Central Business Registry at www.filinginoregon.com

If you are currently registered and have employees subject to withholding and/or transit tax, complete a *Change of Status Report* (Form 150-211-157) on page 11. This form is also available on the internet at www.oregon.gov/DOR.

COMBINED EMPLOYER'S REGISTRATION		FOR AGENCY USE ONLY																									
<p>• We cannot issue a business identification number (BIN) if your registration is incomplete.</p> <p>• Be sure to read the instructions on the back.</p> <p>• You must fill in the date employees were first paid.</p> <p>• Please type or print.</p>		<p>BIN _____ Date received _____</p> <p>ER code _____ County _____ NAICS _____</p>																									
<p>Business name _____</p> <p>Assumed business name _____</p> <p>Federal employer identification number (EIN) (Business telephone number) _____</p> <p>Portion of business authorized to discuss your payroll account with us _____</p> <p>Business mailing address _____</p> <p>City _____ State _____ ZIP code _____</p> <p>E-mail address _____</p> <p>For number _____</p> <p>Physical address where work is performed in Oregon _____</p> <p>City _____ State _____ ZIP code _____</p> <p>Do you have any other locations in Oregon? (see instructions for listing all locations)</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Off-site payroll service, accountant, or bookkeeper (attach Power of Attorney form) _____</p> <p>Verified person at the off-site payroll service, accountant, or bookkeeper _____</p> <p>Mailing address for off-site payroll service (send <input type="checkbox"/> forms <input type="checkbox"/> letters to this address?) _____</p> <p>City _____ State _____ ZIP code _____</p> <p>Bank reference/branch address _____</p> <p>Did you acquire/transfer at <input type="checkbox"/> Yes <input type="checkbox"/> No or part <input type="checkbox"/> Yes <input type="checkbox"/> No of the Oregon business operations of an ongoing business? How many employees transferred? _____</p> <p>List acquired business name, previous owner, and telephone number _____</p>		<p>Type of ownership (check one):</p> <p><input type="checkbox"/> Corporation <input type="checkbox"/> LLC (Limited Liability Co.) <input type="checkbox"/> Government-Local</p> <p><input type="checkbox"/> Subchapter S Corp. <input type="checkbox"/> recognized by IRS as a: <input type="checkbox"/> Government-State</p> <p><input type="checkbox"/> Sole Prop. (Individual) <input type="checkbox"/> Corp. or <input type="checkbox"/> Government-Federal</p> <p><input type="checkbox"/> LLP (Limited Liability Part) <input type="checkbox"/> Partnership - General <input type="checkbox"/> Partnership - Limited <input type="checkbox"/> Partnership - Other (specify below)</p> <p><input type="checkbox"/> Partnership - Limited <input type="checkbox"/> Non-profit (501(c)(3)) <input type="checkbox"/> Other (specify below)</p> <p><input type="checkbox"/> Trust / Estate <input type="checkbox"/> Other Nonprofit</p> <p><input type="checkbox"/> Check if Construction Contractors Board (CCB) only</p> <p>CCB# _____</p> <p><input type="checkbox"/> Recognized Indian Tribe</p> <p>Nature and principal products of your business (i.e., retail—men's clothing; service—landscaping, etc.). Be specific: _____</p> <p>Check if any employees are:</p> <p><input type="checkbox"/> Agricultural <input type="checkbox"/> Working on fishing vessels <input type="checkbox"/> Domestic (in-home workers)</p> <p>Does any domestic worker request withholding? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Type of return to be filed (see instructions):</p> <p><input type="checkbox"/> Q1 (Oregon Quarterly) <input type="checkbox"/> Q4 (Federal 941 form only) <input type="checkbox"/> Q4 (Domestic)</p> <p>WITHELDING TAX</p> <p>Must be completed on _____</p> <p>Date employees were first paid for work in Oregon _____</p> <p>Month _____ Day _____ Year _____</p> <p>TRANSIT TAX</p> <p>Check if any employees work in these areas (see instructions):</p> <p><input type="checkbox"/> TriMet (Portland and surrounding metropolitan areas)</p> <p><input type="checkbox"/> LTD (Eugene and Springfield areas)</p> <p>Date employees first paid for services performed within district _____</p> <p>Month _____ Day _____ Year _____</p> <p>UNEMPLOYMENT TAX</p> <p>In what calendar quarter did your payroll first exceed:</p> <p>\$225 before January 1, 2008, or</p> <p>\$1,000 (or after January 1, 2008)</p> <p>Telephone: \$25,000 Agricultural; \$1,200 Domestic (see instructions)</p> <p>Quarter _____ Year _____</p> <p>Date first Oregon employee was hired/first paid _____</p> <p>Month _____ Day _____ Year _____</p> <p>Date of acquisition _____</p> <p>Part or full of acquired business _____</p>																									
<p>IDENTIFICATION OF OWNERS, PARTNERS, CORPORATE OFFICERS, ETC.</p> <p>(List additional owners on a separate sheet and attach to this form)</p> <table border="1"> <thead> <tr> <th>Social Security number*</th> <th>FEN</th> <th>Telephone number</th> <th>Social Security number*</th> <th>FEN</th> <th>Telephone number</th> </tr> </thead> <tbody> <tr> <td>Name _____</td> <td>Name _____</td> <td>Name _____</td> <td>Name _____</td> <td>Name _____</td> <td>Name _____</td> </tr> <tr> <td>Home address _____</td> <td>Home address _____</td> <td>Home address _____</td> <td>Home address _____</td> <td>Home address _____</td> <td>Home address _____</td> </tr> <tr> <td>City _____ State _____ ZIP code _____</td> <td>City _____ State _____ ZIP code _____</td> <td>City _____ State _____ ZIP code _____</td> <td>City _____ State _____ ZIP code _____</td> <td>City _____ State _____ ZIP code _____</td> <td>City _____ State _____ ZIP code _____</td> </tr> </tbody> </table> <p>Responsible for: <input type="checkbox"/> Filing tax returns <input type="checkbox"/> Paying taxes <input type="checkbox"/> Hiring/firing <input type="checkbox"/> Determining which entities to pay first</p> <p>Responsible for: <input type="checkbox"/> Filing tax returns <input type="checkbox"/> Paying taxes <input type="checkbox"/> Hiring/firing <input type="checkbox"/> Determining which entities to pay first</p>				Social Security number*	FEN	Telephone number	Social Security number*	FEN	Telephone number	Name _____	Name _____	Name _____	Name _____	Name _____	Name _____	Home address _____	Home address _____	Home address _____	Home address _____	Home address _____	Home address _____	City _____ State _____ ZIP code _____	City _____ State _____ ZIP code _____	City _____ State _____ ZIP code _____	City _____ State _____ ZIP code _____	City _____ State _____ ZIP code _____	City _____ State _____ ZIP code _____
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<p>AUTHORIZATION</p> <p>I certify the above statements to be true and correct. I authorize the Employment Department and the Department of Revenue to verify any of the above information with regard to this business. I will notify each agency if there is a change or cancellation of the above authorized representative.</p> <p>Signature _____ Date _____ Signature _____ Date _____</p> <p>X _____ X _____</p> <p>*As required by OAR 150-305.100. Fax to: 503-947-1528 or Mail to: OREGON EMPLOYMENT DEPARTMENT 875 UNION ST NE RM 107 SALEM OR 97311</p> <p>150-211-055 (12-05) Retain a copy for your records.</p>																											

How to file withholding and transit taxes

Report your withholding/transit tax every quarter, as long as you are registered as an active employer with the Oregon Department of Revenue, even if you have no payroll during the quarter. Oregon allows you to report all payroll taxes on one form. Several reporting options are available, including paper filing, electronic filing, and filing by telephone:

Paper: Oregon Quarterly Tax Report (Form OQ)

These reporting forms are used to report Oregon's state withholding and transit taxes. This report also includes Form 132 (if you are subject to Oregon Unemployment Insurance tax) and Schedule B (only if your federal/state withholding tax deposits are required to be submitted semi-weekly or on a one-banking-day basis).

OREGON QUARTERLY TAX REPORT FORM OQ

BUSINESS NAME: _____ Form Code: 11111
 Identification Number: _____
 Date Received: _____

Federal EIN: _____
 If mailing address, name or Federal EIN is wrong, complete "Change in Status Report" found in the Oregon Combined Payroll Tax Booklet.

For each month, report the number of workers covered for Unemployment Insurance who worked during or received pay for the period which includes the 12th of the month. (See instruction booklet.)

	FIRST MONTH (M1)	SECOND MONTH (M2)	THIRD MONTH (M3)	TOTAL (M1+M2+M3)
1. Subject wages				
2. Excess wages (\$32.100 per employee, see instructions)				
3. Taxable wages (Box 1 minus Box 2A)				
4. Tax rate				
5. Tax				
6. Less: Oregon tax pre-paid this quarter				
7. Plus: UI penalty and interest owed				
8. Total tax due (Box 5 less Box 6, plus Box 7)				

Place a "0" in the "subject wages" line for any program the employer is subject to but for which there was no payroll this quarter.

Put "0" in Boxes 9 & 11 if there were no subject hours worked in the quarter.

9. Number of hours worked (Box 9 times Box 10)

10. WBF assessment rate

11. Total assessment (Box 9 times Box 10)

12. Less: Assessment pre-paid this quarter

13. Total assessment due (Box 11 minus Box 12)

*Report only hours subject to WBF assessment. Hours do not need to equal hours reported on Form 132.

14. MONTHLY SUMMARY OF STATE WITHHOLDING TAX LIABILITY. Enter amount of state withholding tax withheld by month. Do not complete if you are a quarterly, semi-weekly or one-banking day depositor.

	FIRST MONTH (M1)	SECOND MONTH (M2)	THIRD MONTH (M3)	TOTAL (M1+M2+M3)
1. Subject wages				
2. Excess wages (\$32.100 per employee, see instructions)				
3. Taxable wages (Box 1 minus Box 2A)				
4. Tax rate				
5. Tax				
6. Less: Oregon tax pre-paid this quarter				
7. Plus: UI penalty and interest owed				
8. Total tax due (Box 5 less Box 6, plus Box 7)				

15. TOTAL PAYMENT DUE

- Add boxes 8A, 8B, 8C, 8D, and 13.
- Make payments to the Department of Revenue using electronic funds transfer (EFT), or
- Make checks payable to "Oregon Department of Revenue." Mail your checks, including a payment coupon (Form OTC).

(Only add amounts due. DO NOT add credits in one program to offset taxes owed in another program.)

SPECIAL PAYROLL TAX OFFSET (To be calculated every quarter)

16. Special Payroll Tax Offset (instructions on page 14)

17. Amount Applied to UI Trust Fund (Box 14 minus Box 16)

Use line 16 to calculate the amount of "contributions paid to the state" on the Federal Form 940 "worksheet." Line 16. Do not add or subtract this amount from the total in Box 14.

18. MONTHLY SUMMARY OF STATE WITHHOLDING TAX LIABILITY. Enter amount of state withholding tax withheld by month. Do not complete if you are a quarterly, semi-weekly or one-banking day depositor.

	FIRST MONTH (M1)	SECOND MONTH (M2)	THIRD MONTH (M3)	TOTAL (M1+M2+M3)
1. Subject wages				
2. Excess wages (\$32.100 per employee, see instructions)				
3. Taxable wages (Box 1 minus Box 2A)				
4. Tax rate				
5. Tax				
6. Less: Oregon tax pre-paid this quarter				
7. Plus: UI penalty and interest owed				
8. Total tax due (Box 5 less Box 6, plus Box 7)				

I certify this report is true and correct and is filed under penalty of false swearing.

Signature: _____ Date: _____ Preparer Telephone Number: _____

Required _____

MAIL TO: OREGON DEPARTMENT OF REVENUE, PO BOX 14800, SALEM OR 97309-0920

Form OQ (Rev. 10-05)

Oregon Schedule B State Withholding Tax

BUSINESS NAME: _____ Form Code: 22222
 Identification Number: _____

A. Daily Oregon Withholding Tax Liability - First Month of the Quarter

1	8	15	22	29
1				
2				
3				
4				
5				
6				
7				

A. Total tax liability for the first month of the quarter

B. Daily Oregon Withholding Tax Liability - Second Month of the Quarter

1	8	15	22	29
1				
2				
3				
4				
5				
6				
7				

B. Total tax liability for the second month of the quarter

C. Daily Oregon Withholding Tax Liability - Third Month of the Quarter

1	8	15	22	29
1				
2				
3				
4				
5				
6				
7				

C. Total tax liability for the third month of the quarter

D. Total for the quarter (Add boxes A, B, and C). Enter this amount in box 58 on Form OQ

Complete this form if you must deposit on a semi-weekly or one-banking day basis

Sch B (Rev. 10-05)

FORM 132 UNEMPLOYMENT INSURANCE EMPLOYEE DETAIL REPORT

BUSINESS NAME: _____ Form Code: 33333
 Identification Number: _____

1. TOTAL SUBJECT WAGES

Must equal total in box 1A of Form OQ

2. Social Security Number

3. Employee Name

4. Whole Hours Worked

5. Total Subject Wages

ENCLOSE WITH FORM OQ

Date entered on this form, or any substitute for this form, must be entered exactly where designated on this form.

The Employment Department has free software for filing electronically. This software is a substitute for quarterly filings of paper Form OQs, Schedule Bs, and Form 132s. To order call 503-947-1488, use the order form in this packet, or download the software from our Web site.

If you are not filing electronically send all forms to:
 Department of Revenue
 PO Box 14800
 Salem OR 97309-0920

Our Web site: www.oregon.gov/EMPLOY/TAX

1	2	3	4	5
1				
2				
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5				
6				
7				
8				
9				
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14				
15				
16				
17				
18				
19				
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6. Page Total

NOTE: All employers who pay unemployment insurance tax or reimburse the Employment Department for unemployment benefits paid must complete this page. Failure to report all employees with correct Social Security numbers or failure to accurately report whole hours worked (no fractions or decimals) may result in penalties.

Page No. _____ of _____

DO NOT SUBMIT PHOTOCOPIED FORMS

To order additional Form 132s, mail in the order form included in your packet, or call 503-947-1488 ext. 3.

Form 132 (Rev. 10-05)

Software: OTTER (Oregon Tax Employment Reporting)

Computer-based software that allows you to file your report by e-mail or CD. Your data can be imported from separate payroll programs directly into electronic reporting format or

copied from one quarter to the next. The software is free and can be downloaded from the internet at www.oregon.gov/EMPLOY/TAX/index.shtml.

Online: SETRON (Secure Employer Tax Reporting Online)

Web-based reporting that allows any employer with 50 or fewer employees to report over the Internet. Any employer can report regardless of computer type. SETRON can be found at the Oregon Employment Department's website at www.oregon.gov/EMPLOY/TAX/index.shtml.

Telephone: Interactive Voice Response System

You can file a "no payroll/no hours worked" report for a particular quarter by telephone, 24 hours a day, 7 days a week by calling **503-378-3981**. This system does not provide a confirmation number to confirm that the report has been received. It is important to allow the call to complete to ensure that the report is properly processed. You must have "no payroll/no hours worked" for **all** subject tax programs to file by telephone.

How to send in deposits/payments

Payments/deposits can be made using several payment options. One is using the payment coupon (Form OTC) with a check, or through the department's electronic fund transfer (EFT) using either ACH Debit or ACH Credit. All employers who are mandated to file EFT for federal purposes would also be required to do so for the state. For EFT information, call 503-947-2017 or visit our website, www.oregon.gov/DOR.

State withholding deposits are required to be made with the same frequency as federal deposits and have the same deadlines. Transit deposits are paid quarterly with the Oregon Quarterly Tax Report.

Multistate employers who believe that federal withholding methods create an undue burden may request an alternative payment method for depositing withholding tax payments by writing to Oregon Department of Revenue, Business Division, 955 Center St. NE, Salem OR 97301.

End-of-year reporting for withholding tax

Form WR, Oregon Annual Reconciliation Report

All employers who pay withholding tax to Oregon must file the Oregon Annual Reconciliation Report (Form WR) by February 28 of the following year. This form reconciles the quarterly filings

FORM WR OREGON ANNUAL WITHHOLDING TAX RECONCILIATION REPORT Return Due Date: February 28, 2011		Department Use Only Date Received
Business Name		Business Identification Number (BIN)
Federal Employer Identification Number (FEIN)		Number of W-2s
<p>• Please read the instructions on the back of this report. • The Oregon Department of Revenue may request certain employers to file W-2 or 1099 forms to reconcile their accounts.</p>		
Use your 2010 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. Total.....		5
6. Total Oregon tax shown on W-2s or 1099s.....		6
7. Enter the difference between box 5 and box 6.....		7
<p>— 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.</p>		
Explanation of difference.....		
*Include the amount of tax on your 1099s unless they have a separate account.		
I certify that this report is true and correct and is filed under penalty of false swearing.		
Signature		Date
Print name		Telephone Number ()
Important: Mail Form WR separately from your 4th quarter Form OQ.		
If no payment is included, mail Form WR to: Oregon Department of Revenue PO Box 14800 Salem OR 97309-0920		
Mail Form WR with payment to: Oregon Department of Revenue PO Box 14260 Salem OR 97309-5060		
150-200-012 (Rev. 07-09) Please read the instructions on the back →		

with W-2s and 1099s that are issued for the year. This form is included with the paper reports (Form OQ) or can be downloaded from the internet at www.oregon.gov/DOR.

Form PA, *Professional Athletic Team Annual Reconciliation Report*

Form PA must be filed by all athletic teams that have individuals and athletes rendering services to a professional athletic team if their compensation exceeds \$50,000 in a tax year (pursuant to Senate Bill 5). This law says in part "...a person who transacts business in the State of Oregon and who pays wages, salary, bonuses or other taxable income to a member of a professional athletic team, in lieu of the withholding requirements under ORS 316.167 shall withhold eight percent of the income."

You must submit this form to the Oregon Department of Revenue by April 15th of the year following the payment of wages. See page 9 for the form. Or visit www.oregon.gov/DOR to download the form.

If you have any questions, contact the Department of Revenue at 503-945-8100 or visit our website at www.oregon.gov/DOR/BUS.

Closing an account

If you no longer have employees in the state of Oregon, you must submit a *Change in Status Report* (Form 150-211-157) advising us of the date of your last payroll paid to Oregon employees. See page 11 for the form. Or, visit www.oregon.gov/DOR to download the form.

Small Business

State Tax & Government Agency Contacts

Oregon Department of Revenue

Withholding tax questions 503-945-8091

Registrations, order forms, change address, etc.

Where to file and pay

All payroll reports and payments mail to:

Oregon Department of Revenue

PO Box 14800

Salem OR 97309

Electronic Funds Transfer (EFT) 503-947-2017

Other Department of Revenue questions 503-378-4988

Toll-free in Oregon 1-800-356-4222

Payroll Tax Basics can be found at www.oregon.gov/DOR/BUS/payroll_basics.shtml

Register for up-to-date payroll tax information, *Payroll Tax News*, by e-mail

<http://listsmart.osl.state.or.us/mailman/listinfo/payrolltax-news>

Employment Department

General information 503-947-1488

Questions related to electronic filing 503-947-1544

Department of Consumer and Business Services

General information 503-378-2372

Subjectivity questions 503-947-7815

Corporation Division of Secretary of State's Office

Business Information Center 503-986-2200

To start a business, to confirm an owner of a business, to obtain a certificate
of good standing, to obtain Registry for ABN, Corp., etc.

Transit Districts

TriMet Transit Office—boundary questions 503-962-6466

LTD Transit Office—boundary questions 503-682-6100

Wilsonville Transit (SMART) 503-682-7790

South Clackamas Transit 503-632-7790

Sandy Transit (Fareless Sam) 503-668-7000

Websites

State of Oregon www.oregon.gov

Department of Revenue www.oregon.gov/DOR

Business in Oregon www.oregon.gov

Business in Portland www.businessinportland.org

Internal Revenue Service www.irs.gov

Oregon Business Guide www.sos.state.or.us/corporation/obg/

Employment Department www.oregon.gov/EMPLOY

Workers' Benefit Fund www.oregon.gov/DCBS/FABS/assessment_info.shtml

Form
PA

Oregon
Professional Athletic Team
Annual Reconciliation Tax Report

2009

Department Use Only
Date received

Business name and address	Oregon business identification no. (BIN)
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- Please read the instructions on the back before completing this report.
- Do not send W-2s and 1099s. The Oregon Department of Revenue may request certain employers to file W-2 or 1099 forms at a later date to reconcile their account.

Employee name	Social Security number	Oregon resident? Yes/No	Annual wages	Number of duty days in Oregon	Number of duty days for the year	Oregon withholding
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
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19						
20						

Continue listing on back if necessary...

Total subject wages.....

IMPORTANT: You must file this report with the Oregon Department of Revenue by April 15, 2010

Under penalties for false swearing, I declare that I have examined this report, including any accompanying schedules and statements and to the best of my knowledge and belief it is true, correct, and complete.

Signature X	Date
Print Name	Telephone Number ()

Employee name	Social Security number	Oregon resident? Yes/No	Annual wages	Number of duty days in Oregon	Number of duty days for the year	Oregon withholding
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						

Instructions

Filing requirements

All professional athletic teams that transact business in the state of Oregon are required to file Form PA, *Oregon Professional Athletic Team Annual Reconciliation Tax Report*. The 2009 form, which begins the reporting period on January 1, 2009 and ends December 31, 2009, is due on April 15, 2010.

All professional athletic teams who fail to file Form PA may be charged a penalty.

How to amend Form PA

To amend your Form PA, make a copy of the original Form PA. Make the necessary changes on the copy. Write "Amended" at the top of the form and send it to the address listed on this form.

How to fill out Form PA

Write your business name, address, and Oregon business identification number (BIN) in the spaces shown.

In the columns provided, enter all members' and employees' names and Social Security numbers that received compensation of **\$50,000 or more** in a tax year.

In the next column, indicate if the member or employee is an Oregon resident with a "Yes" or "No."

The 2009 tax year for reporting annual wages will include wages earned from January 1, 2009 through December 31, 2009.

List only the number of duty days in Oregon for each member or employee.

Then, list the number of duty days for each member or employee for the entire year.

In the last column, indicate the amount of Oregon state withholding for each member or employee for the year.

Indicate the total subject wages for all employees or members in the box.

If the number of lines provided is insufficient to report all members and employees, attach a separate sheet of paper listing the same information as requested on the form.

Sign and date your completed Form PA. Print your name and telephone number. Mail Form PA to:

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

Taxpayer assistance

General tax information..... www.oregon.gov/DOR
 Salem 503-378-4988
 Toll-free from an Oregon prefix 1-800-356-4222

Asistencia en español:

Salem 503-378-4988
 Gratis de prefijo de Oregon..... 1-800-356-4222

TTY (hearing or speech impaired; machine only):

Salem 503-945-8617
 Toll-free from an Oregon prefix..... 1-800-886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers for information in alternative formats.

CHANGE IN STATUS REPORT • If you have workers' compensation insurance, you must also notify your insurer.

- ☐ Has your business name, mailing address, telephone number, or federal employer identification number (FEIN) changed? Check this box and fill in the change(s) below.
- ☐ Has the address where your forms are delivered changed? Check this box and fill in the change(s) below.

Business Name _____

Physical or
Mailing Address _____

Telephone Number () _____

FEIN _____

Oregon Business
Identification Number (BIN) _____

Federal Employer
Identification Number (FEIN) _____

Fax to: **503-947-1700**

-or-

Mail to: **Employment Department
875 Union St NE, Rm 107
Salem OR 97311-0030**

NATURE OF CHANGE: (Please check as appropriate) If an entity change, see instructions.

- ☐ A. Sold, leased, or otherwise transferred: ☐ All or ☐ Part of the business, to:

Business Name: _____ Date of Sale: _____

New Owner's Name: _____ Telephone : () _____

Address: _____

Was business operating at the time it was sold, leased, or otherwise transferred? ☐ Yes ☐ No

If only part of the business was transferred, describe what was transferred: _____

How many employees were transferred? _____

- ☐ B. Partnership formed or changed. **Explain on a separate sheet and attach** along with a Combined Employer's Registration form for a new partnership.

- ☐ C. Corporation: ☐ Formed ☐ Dissolved ☐ Ceased operations

Effective Date: _____ **Explain on a separate sheet and attach** along with a Combined Employer's Registration form for a new corporation.

- ☐ Change of Officers (attach a list of officers with SSNs, home addresses, and phone numbers).

☐ Entity change from: _____ To: _____

- ☐ D. Now doing business in: ☐ TriMet and/or ☐ Lane Transit District Effective Date: _____

- ☐ E. No longer doing business in: ☐ TriMet and/or ☐ Lane Transit District Effective Date: _____

New location: _____

- ☐ F. Partnership, LLC/LLP, or sole proprietor operating without employees.

- ☐ G. Now using leased employees: Name of leasing company _____ Date employees transferred: _____

Total number of employees prior to transfer _____ How many employees transferred? _____

- ☐ H. Closed business or no longer doing business in Oregon.

Note: Corporate officers and members of limited liability companies are employees for some tax programs, but not in others. Check with each agency to see if these individuals are considered employees.

Date of final payroll _____ (mm/dd/yy) **Location of terminated business' records:** Name: _____

Address _____

I understand that it will be necessary for me to again report and pay taxes if at any time I resume operating, even though in a different line of business and regardless of the extent of my employment.

Signature X _____ **Title** _____ **Date** _____ **Telephone No.** () _____

Change in Status Report Instructions

As an employer you must notify the Employment Department, the Department of Revenue, and your workers' compensation insurer of any change in your business.

Examples of changes to report on the *Change in Status Report* are:

- Address change.
- Name change.
- Federal employer identification number (FEIN) change, **only if printed incorrectly on your forms.**
- Dissolution of sole proprietor, partnership, corporation, or a limited liability company.

NOTE: New businesses need to complete a *Combined Employers Registration*.

- Partial or complete sale, lease, or transfer of business.
- Change in corporate officers or partnership.
- Using leased employees.
- Closing or beginning operations in a transit district:
 - If you are an employer who is paying wages earned in the TriMet and/or Lane Transit District you must register and file with the Oregon Department of Revenue. Wages include all salaries, commissions, bonuses, fees, payments to a deferred compensation plan, or other items of value.
 - If you are an employer who has recently started working in the TriMet and/or Lane Transit District, you are subject to this tax (see the Oregon Combined Payroll Tax booklet for cities and ZIP codes).

—If you are an employer who has recently moved from the TriMet and/or Lane Transit District, you are no longer subject to this tax (see the Oregon Combined Payroll Tax booklet for cities and ZIP codes).

—The TriMet District includes parts of three counties in the Portland metro area: Multnomah, Washington, and Clackamas. For TriMet boundary questions call 503-962-6466.

—Lane Transit District (LTD) serves the Eugene-Springfield metro area. For LTD boundary questions call 541-682-6100.

- Closing the business completely.

Entity changes in your business that require completion of a new *Combined Employers Registration* form include, but are not limited to:

- Changing from a sole proprietorship to a partnership or corporation.
- Changing from a partnership to a sole proprietorship or corporation.
- Changing from a corporation to a sole proprietorship or partnership.
- Changing of members in a partnership of five or fewer partners.
- Adding or removing a spouse as a liable owner.
- Changing from a sole proprietor, corporation, or partnership to a limited liability company.

Complete the *Change In Status Report* and

Fax to: 503-947-1700

— or —

**Mail to: Employment Department
875 Union St. NE, Rm 107
Salem OR 97311-0030**

To order copies of this form, contact the Employment Department or download it from www.oregon.gov/DOR.

New & Noteworthy

Important information from the Oregon Department of Revenue



How to fill out Form OTC

Tips that will help your payment process correctly:

- Use plain or simple numbers (see example at right).
- Use blue or black ink only.
- Don't staple, clip, or tape your check and coupon together.
- Use the correct year coupon to ensure payment is posted correctly.

1 2 3 4 5 6 7 8 . 9 0

1

Please don't alter coupons. The scanline contains the business ID number (BIN) and other information.

2

Verify correct year and BIN.

3

Enter your payments in the correct boxes.

Example: If your payment is for withholding, enter the amount in the box marked withholding.

4

Total all boxes, put total amount in the box in center of form. Your check should equal amount in this box.

5

Enter only a 1, 2, 3, or 4 to show which quarter to apply payment. Use plain numbers (see example above).

Frequently asked questions

What do I do if I don't have a coupon? You may order a coupon at www.oregon.gov/DOR. Or, send a separate sheet of paper with your payment that includes the business name, BIN, payment amount, quarter/year, and how to apply it (withholding, Employment, etc.) Mail to: Oregon Department of Revenue, PO Box 14725, Salem OR 97309.

How do I report a credit on the OTC? Don't include it on the coupon. Send a written request to the agency that administers the credit. Include the program, quarter and year, where the credit is located, and explain how you want to use the credit.

Do I need to send a coupon if I don't have to make a deposit? No.

Why didn't I get any coupons? Usually it's because we don't have your correct mailing address, you haven't registered your business with the state, or you signed up for EFT. If none of these reasons apply to you, call 503-945-8091.

New & Noteworthy

Important information from the Oregon Department of Revenue



Payments using Form OTC (sent with ANY payment made by check)

- Oregon's due dates for withholding-tax deposits are the same as federal due dates.
- You must include Form OTC with each combined payroll tax payment you make, including payments made with your Oregon Quarterly Tax Report (Form OQ).
- If you amend a Form OQ and have a payment due, include Form OTC with your payment and amended report.

Electronic Funds Transfer (EFT) information

- Electronic Funds Transfer (EFT) is a convenient, safe, and accurate way to make your combined payroll tax payments. EFT lets you make payments using a secure internet site, a touch-tone telephone, or through your financial institution.
- If you're required to pay your federal tax liability electronically, you must pay your Oregon Combined Payroll taxes electronically, too.
- We encourage you to take part in the EFT program even if you aren't required to because it's accurate and convenient.
- You must file an authorization agreement with the Department of Revenue before starting EFT payments. Information agreements are available at www.oregon.gov/DOR, or by calling the EFT Help Message Line, 503 947-2017.

Updating your address or phone number?

- Fill out the *Change in Status Report*, 150-211-157 or e-mail the information to: payroll.help.dor@state.or.us.

Tax tables for 2010

- We annually review state withholding tax tables. If they need to be revised, we'll provide that information through our LISTSERV and at www.oregon.gov/DOR/BUS.

Transit information—TriMet and LTD

- For new transit rates and subjectivity, visit www.oregon.gov/DOR/BUS/IC-211-503.shtml, or call 503-945-8091.

Electronic filing options

- Check out the electronic filing options available for employers at www.oregon.gov/EMPLOY/TAX or by calling 503-947-1488.

Taxpayer Assistance

General tax information www.oregon.gov/DOR
Salem 503-378-4988
Toll-free from an Oregon prefix 1-800-356-4222

Asistencia en español:

Salem 503-378-4988
Gratis de prefijo de Oregon 1-800-356-4222

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