

When to file

See page 3 for report due dates.

Filing options

Instead of filing by paper, consider filing electronically. **Electronic filing** is faster and more efficient and accurate than paper filing. You can file electronically through the internet, or by e-mail or telephone.

- **OTTER.** You can file through the internet, e-mail, or on CD using the computer-based “OTTER” (Oregon Tax Employer Reporting) software program. The software is free, user friendly, and popular with large and small employers. Your data can be imported from separate payroll programs directly into the electronic reporting format or copied from one quarter to the next.

You may order OTTER by downloading the program from www.oregon.gov/EMPLOY/TAX, by calling 503-947-1488, or by using the order form at the back of this booklet.

- **SETRON.** Web-based SETRON (Secure Employer Tax Reporting On-line) reporting allows any employer to report over the internet regardless of their operating system. SETRON is at www.oregon.gov/EMPLOY/TAX. Remember to print a paper copy of your report to keep for your records.
- **Telephone (IVR).** If you are an employer who has no payroll or subject hours to report for all programs for a particular quarter, you can file a “no payroll/no hours worked” report by telephone. IVR is available 24 hours a day, seven days a week. Call 503-378-3981. Confirmation numbers aren’t issued. Stay on the line until you are notified at the end of the call that your report was accepted.
- **Electronic wages only.** Using the federal EFW2 format, **larger** employers can upload UI wages to a secure site. You’ll need to file a paper Form OQ and Oregon Schedule B.

Option specifications

For reporting-option specifications, call OED, 503-947-1488, option 3. Options also are available at www.oregon.gov/EMPLOY/TAX under Reporting Methods. You also may use the order form at the back of this booklet.

Oregon annual filing

- If you file federal Form 943, you may file your Oregon withholding reports once a year using Form WA. Agricultural employers subject to UI tax, WBF assessment, or transit tax must file Form OQ in addition to Form WA. Visit www.oregon.gov/DOR/BUS/IC-206-628.shtml, or call 503-945-8091 for more information.
- Domestic household employers with employees doing only in-home services may file the combined payroll tax reports annually using Form OA Domestic. The forms are sent by November 15 of each year. Call OED, 503-947-1488 for more information, or e-mail questions to taxinfo@emp.state.or.us.

Amended reports or adjustments

To amend a report you filed using paper or SETRON:

- Fillable amended report forms are at www.oregon.gov/EMPLOY/TAX/TaxDocs.shtml. Forms can also be ordered by calling 503-947-1548, option 3.
- Complete the *Form OQ/OA-AMENDED, Schedule B-AMENDED, or Form 132-AMENDED*.

To amend a report you filed using OTTER:

- Make the corrections in OTTER.
- Print a paper copy of the amended report.
- Write “Amended” in large letters at the top of the amended report.
- Circle the boxes that have been changed from the original report. **Don’t use a highlighter.**
- Write a brief explanation on a separate sheet that tells why you are amending your report. Attach to the report form.

Mail the amended report(s) to:

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

Or fax to 503-947-1700.

If you send a check for payment due with your amended report, please include Form OTC with your payment.

Don’t send your corrected report electronically. Use only blue or black ink. Don’t highlight.

Time limits for changes

DOR: You may submit amended returns as far back as necessary to make corrections and report

the proper amount of tax. However, if that correction results in a refund, you have three years from the date the return was filed or the due date of the return, whichever is later, to request that refund.

OED: Employers may make changes to the UI tax portion of the report for the current quarter and the previous three years.

DCBS will only make and accept adjustments to the WBF assessment portion of the report for

quarters during the current calendar year and the previous three years.

Failure to file

If you don't file a correct, complete quarterly report, you may receive an assessment from each agency based on available information. Each agency may charge penalties and interest on the amount assessed (see page 11).

Payment Instructions

To make sure your payment is correctly applied:

- Complete and send in Form OTC with every payment when due, including payments made with your Form OQ.
- Show the amount paid to each tax program in the appropriate boxes on Form OTC. Enter **only** the amount shown on your check. Don't include credits (see page 12).
- Enter the quarter for which you are making payment.
- If amending or paying more than one quarter, use a separate coupon for each quarter.
- Use current-year personalized coupons. Changes to the coupons or using the wrong coupon could result in misapplied payments.
- Payments for UI tax, WBF assessment, and transit taxes are due when reports are due.
- Payments for withholding tax are based on federal depositing liability (see page 10).
- Make checks payable to Oregon Department of Revenue.
- Please don't staple or tape check to Form OTC.

Send Form OTC and your check to:

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

Payment record

Keep all payment records (see page 6).

Electronic funds transfer (EFT)

EFT is a convenient, safe, and accurate way to make your combined payroll tax payments. EFT allows you to make payments using a secure internet site, a touch-tone telephone, or through your financial institution.

If you are required to pay your federal tax liability electronically, you must also pay your Oregon combined payroll taxes electronically.

We encourage you to take part in the EFT program even if you aren't required to because of its accuracy and convenience.

You must file an authorization agreement with DOR before starting EFT payments. Authorization agreements are available at www.oregon.gov/DOR, or by calling 503-947-2017.

Form **OREGON COMBINED PAYROLL TAX**
OTC Payment Coupon 150-211-053 (Rev. 08-09)

Date Received: _____

YEAR: _____ BUSINESS ID NO.: _____

Enter quarter payroll was paid to employees: (1, 2, 3, or 4) →

TOTAL PAYMENT (add all the boxes at left) _____

Make check payable to:
Oregon Department of Revenue
PO Box 14800
Salem OR 97309-0920

SAMPLE