

## Form OR-WR Instructions

### Filing requirements

All Oregon employers who pay state withholding tax must file Form OR-WR, *Oregon Annual Withholding Tax Reconciliation Report*. The 2017 form is due January 31, 2018. If you stop doing business during 2017 or no longer have employees, Form OR-WR is due 30 days **after** your final payroll.

To amend data on Form OR-WR, make a copy of the original Form OR-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 OR-WR. Send your amended forms to the address below.

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

### How to fill out Form OR-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 2017 OQ forms). Form OR-WR requires information in the Quarterly boxes. If you report your Oregon withholding taxes on Form OA, please enter the yearly total for your withholding in Box 4 and Box 5. If you report your Oregon withholding taxes on Form WA, please enter the amounts withheld for each quarter in that quarter's box.

**Line 5. Total.** Total amount from all quarters reported. If you report your Oregon withholding tax on Form OA, this should be the same as Box 4.

**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 OR-WR to request your refund.

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

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

### File Form OR-WR

File Form OR-WR on Revenue Online (ROL) at [www.oregon.gov/dor](http://www.oregon.gov/dor). Click the "Revenue Online" link.

### — IMPORTANT —

**Mail your Form OR-WR separately from your 2017 4th quarter Form OQ.**

**If you amend Form OR-WR, you will also need to amend Form OQ.**

**Make a copy for your records.**