

COMBINED EMPLOYER'S REGISTRATION

FOR AGENCY USE ONLY		
BIN		Date received
E/R code	County	NAICS

- We cannot issue a Business Identification Number (BIN) if your registration is incomplete.
- Be sure to read the instructions on the back.
- You must fill in the date employees were first paid.
- Please type or print.

Business name			Type of Ownership (check one):		
Assumed business name			<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership—General	<input type="checkbox"/> Government—Local
Federal EIN			<input type="checkbox"/> Sub-chapter S Corp.	<input type="checkbox"/> Partnership—Limited	<input type="checkbox"/> Government—State
Business telephone number		Ext.	<input type="checkbox"/> Limited Liability Co. (LLC)	<input type="checkbox"/> Non-profit 501(c)(3)	<input type="checkbox"/> Government—Federal
Person at business authorized to discuss your payroll account with us			<input type="checkbox"/> Single Member LLC (attach federal exemption)		
Ext.			<input type="checkbox"/> Limited Liability Part. (LLP)	<input type="checkbox"/> Other Nonprofit	<input type="checkbox"/> Political Campaign
Business mailing address			<input type="checkbox"/> Individual (sole prop.)		
City		State	ZIP Code		
E-mail address			<input type="checkbox"/> Pension and Annuity		
Fax number			<input type="checkbox"/> Check if Construction Contractors Board (CCB) only		
Physical address where work is performed			Nature and principal products of your business (i.e., retail—men's clothing; services—janitorial; etc.). Be specific.		
City		State	ZIP Code		
Do you have any other locations in Oregon? (see instructions for listing all locations)			Check if any employees are:		
<input type="checkbox"/> Yes <input type="checkbox"/> No			<input type="checkbox"/> Agricultural <input type="checkbox"/> Working on fishing vessels <input type="checkbox"/> Domestic (in-home workers)		
Off site payroll service, accountant, or bookkeeper (attach Power of Attorney)			Does any domestic worker request withholding? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Contact person at the off site payroll service, accountant, or bookkeeper			Type of return to be filed (see instructions)		
Phone			<input type="checkbox"/> OQ (Oregon Quarterly) <input type="checkbox"/> WA (Federal 943 filers only) <input type="checkbox"/> OA (Domestic)		
Mailing address for off site payroll service (send: <input type="checkbox"/> forms <input type="checkbox"/> billings to this address?)			WITHHOLDING TAX		
C/O			Must be completed →		
City		State	ZIP Code		
Bank reference/branch address			Approximate number of employees		
Did you acquire/transfer all <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? _____			Date employees were/will first be paid for work in Oregon		
List acquired business name, previous owner, and telephone number			Month _____ Day _____ Year _____		
			TRANSIT TAX		
			Check if any employees work in these areas (see instructions)		
			<input type="checkbox"/> TriMet (Portland and surrounding metropolitan areas)		
			<input type="checkbox"/> LTD (Eugene and Springfield areas)		
			Date employees first paid for services performed within district(s)		
			TriMet _____ LTD _____		
			UNEMPLOYMENT TAX		
			In what calendar quarter did/will your payroll first exceed \$225?		
			Exceptions: \$20,000 Agricultural \$1,000 Domestic (see instructions)		
			Quarter _____ Year _____		
			Date first Oregon employee was hired/will be hired		
			Month _____ Day _____ Year _____		
			Date of acquisition		
			Federal ID No. or Oregon Business ID No.		

IDENTIFICATION OF OWNERS, PARTNERS, CORPORATE OFFICERS, ETC.

(List additional owners on a separate sheet and attach to this form)

Social Security number (as required by ORS 305.100)	Federal EIN	Telephone number	Social Security number (as required by ORS 305.100)	Federal EIN	Telephone number
Name			Name		
Home address			Home address		
City		State	City		State
ZIP Code			ZIP Code		
Responsible for: <input type="checkbox"/> Filing tax returns <input type="checkbox"/> Paying taxes <input type="checkbox"/> Hiring/firing			Responsible for: <input type="checkbox"/> Filing tax returns <input type="checkbox"/> Paying taxes <input type="checkbox"/> Hiring/firing		
<input type="checkbox"/> Determining which creditors to pay first			<input type="checkbox"/> Determining which creditors to pay first		

AUTHORIZATION

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.

Signature	Date	Signature	Date
X		X	

INSTRUCTIONS

Who must register

Effective January 1, 2002 the Employment Department requires entities which elected to be classified as "disregarded" by the IRS to be reported as part of the parent organization. For more information call 503-947-1488.

Only individuals or firms with employees need to file a Combined Employer's Registration Report. Corporate officers are considered employees, including those in subchapter "S" corporations. **Note:** The definition of "employee" differs among Oregon state agencies. If you have questions, refer to the Oregon Business Guide booklet or call the appropriate agency.

Other locations in Oregon

If you have more than one place of business in Oregon, on a separate sheet, list each location, its physical address, product or service, average monthly employment and whether this location provides an "auxiliary" service, such as an administrative headquarters, a research and development branch, a storage or warehouse facility, or some other service for another unit of the same company. Attach the sheet to this registration form.

Nature and principal products

Describe the nature of your business in Oregon and state the principal products produced or activity (sales or service) performed.

If you are engaged in more than one activity, specify which is the primary activity, product, or service.

If more space is needed, please write the information on a separate sheet and attach it to this registration form.

Additional owner/officer information

Please list information on additional owners, partners, officers, etc., on a separate sheet and attach it to this registration form.

Previous owner

If you acquired all or part of the business operations of the previous owner, or if there was an entity change, mark "yes."

If you acquired all or part of the previous business, but did not assume any of the liabilities, mark "yes." If the previous owner retained any part of the business mark "yes."

On a separate sheet, describe the part of the business retained by the previous owner. Attach the sheet to this registration form.

Workers' Compensation Insurance

This form does not register you for Workers' Compensation Insurance which is mandatory for most employers. Call 503-947-7815 for more information.

WITHHOLDING

Oregon law requires that all wages, salaries, commissions, bonuses, fees, or other items of value paid to an individual for services as an employee are subject to having Oregon tax withheld. Employers file returns and pay withholding taxes based on their federal filing requirements.

If you file federal form: **941, 941-M, or 945**

File Oregon form: **OQ** Oregon Quarterly Combined Tax Report

If you file federal form: **943**

File Oregon form: *WA Annual Withholding Tax Return for Agricultural Employers (file annually **only** if your employees are defined as agricultural workers).

* If you file Form 943 you may file Form WA or Form OQ. If you are also subject to state unemployment, Workers' Benefit Fund Assessment, or transit taxes, you **must** file a Form OQ quarterly.

If you file federal form: **Schedule H (Form 1040)**

File Oregon form: Oregon state withholding is **not** required for a domestic employee. If your domestic employee has requested withholding and you have agreed to withhold, mark the "yes" box on the front of this form and file Form OA.

Need more information? Call 503-945-8091 or 503-378-4988. Or visit our Web site at: www.oregon.gov/DOR.

TRANSIT TAXES

TriMet tax is an employer paid excise tax based on payrolls for services performed in Multnomah and parts of Washington and Clackamas counties. Please refer to the map in the Oregon Business Guide.

LTD (Lane Transit District) covers the Eugene/Springfield area of Lane county. This excise tax is based on the same principle as TriMet. Please refer to the map in the Oregon Business Guide.

In-state and out-of-state employers who have employees working in these districts are subject to these taxes. If your total business activity

is conducted outside of these areas, then you are not liable for these taxes.

If your business is a nonprofit organization and you have employees working in these districts, you must send a copy of your 501(c)(3) exemption with the completed registration as proof of exemption from transit taxes.

Need more information? Call 503-945-8091 or 503-378-4988. Or visit our Web site at: www.oregon.gov/DOR.

STATE UNEMPLOYMENT TAX

State unemployment tax is an employer tax that finances the Oregon unemployment insurance program. Generally employers must pay into the Unemployment Insurance Trust Fund if they:

- Have one or more employees in each of 18 weeks during a calendar year, **or**
- Have total payroll of \$225 or more in a calendar quarter.

Exceptions:

Agricultural labor is reportable if you have paid \$20,000 or more in total cash wages in a calendar quarter or have 10 or more employees during 20 weeks of a calendar year. You are considered to be subject effective the beginning of that calendar year.

Agricultural employers subject to unemployment tax may choose to file withholding quarterly.

Domestic/household service is subject if you have paid \$1,000 or more in total cash wages in a calendar quarter. You are considered to be subject effective the beginning of that calendar year.

Partial transfers. If an employing enterprise sells, transfers, or acquires all or part of a trade or business (including employees), such transactions must be reported to the Employment Department, Tax Section, within 60 days of the date the transaction becomes final.

Need more information? Call 503-947-1488. TTY (nonvoice) 503-947-1495.