

COMBINED EMPLOYER'S REGISTRATION

- **Be sure to read the instructions on the back.**
- We cannot issue a Business Identification Number (BIN) if your registration is incomplete.
- You must fill in the date employees were first paid.
- See instructions for information on Workers' Compensation Insurance.
- Please type or print. Press hard if printing.

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

Business name			Type of Ownership (check one):		
Assumed business name			<input type="checkbox"/> Individual <input type="checkbox"/> Other Non-profit <input type="checkbox"/> Sub-chapter S Corp <input type="checkbox"/> Limited Liability Part. <input type="checkbox"/> Pension and Annuity <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership—General <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Political Campaign <input type="checkbox"/> Partnership—Limited <input type="checkbox"/> Government—Federal <input type="checkbox"/> Other (describe below): _____ <input type="checkbox"/> Non-profit 501(c)(3) <input type="checkbox"/> Government—State _____ (attach federal exemption) <input type="checkbox"/> Government—Local _____		
Federal EIN	Business telephone number () Ext. _____		Nature and principal products of your business (i.e., retail—men's clothing; services—janitorial; etc.). Be specific. _____ _____		
Person at business authorized to discuss your payroll account with us () Ext. _____			Check if any employees are: <input type="checkbox"/> Agricultural <input type="checkbox"/> Working on fishing vessels <input type="checkbox"/> Domestic (in-home workers)		
Business mailing address			Does any domestic worker request withholding? <input type="checkbox"/> Yes <input type="checkbox"/> No		
City	State	ZIP code	Type of return to be filed (see instructions) <input type="checkbox"/> OQ (Oregon Quarterly) <input type="checkbox"/> WA (Federal 943 filers only) <input type="checkbox"/> OA (Domestic)		
E-mail address		Fax number	Approximate number of employees		
Physical location of business in Oregon—street address (if other than mailing)			Date employees were/will first be paid for work in Oregon Month _____ Day _____ Year _____		
City	State	ZIP code	Check if any employees work in these areas (see instructions) <input type="checkbox"/> Tri-Met (Portland and surrounding metropolitan areas) <input type="checkbox"/> LTD (Eugene and Springfield areas)		
Do you have any other locations in Oregon? (see instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No			Date employees first paid for services performed within district(s) Tri-Met _____ LTD _____		
Offsite payroll service, accountant, or bookkeeper			In what calendar quarter did/will your payroll first exceed \$225? Exceptions: \$20,000 Agricultural \$1000 Domestic (see instructions) Quarter _____ Year _____		
Contact person at the offsite payroll service, accountant, or bookkeeper Phone ()			Date first Oregon employee was hired Month _____ Day _____ Year _____		
Mailing address for offsite payroll service (send: <input type="checkbox"/> forms <input type="checkbox"/> billings to this address?)			UNEMPLOYMENT TAX		
C/O			UNEMPLOYMENT TAX		
City	State	ZIP code	UNEMPLOYMENT TAX		
Bank reference/branch address			UNEMPLOYMENT TAX		
Did you acquire all the Oregon business operations of an ongoing business? <input type="checkbox"/> Yes <input type="checkbox"/> No			Date of acquisition		
If no, but you acquired part of an ongoing business, see the instructions on partial transfers			Business ID No.		
List acquired business name, previous owner, and telephone number					

IDENTIFICATION OF OWNERS, PARTNERS, CORPORATE OFFICERS, ETC.

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

Social Security number or federal EIN	Telephone number ()	Social Security number or federal EIN	Telephone number ()
Name		Name	
Home address		Home address	
City	State	ZIP Code	City
State	ZIP Code	City	State
ZIP Code	City	State	ZIP Code
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		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	

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 entities under unemployment compensation tax law, which elected to be classified as “disregarded” by the IRS, should not complete this form.

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 the white and yellow copies of 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 the white and yellow copies of 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 the business operations of the previous owner, or if there was an entity change, mark “yes.”

If you acquired all the previous business, but did not assume any of the liabilities, mark “yes.” If the previous owner retained any part of the business mark “no.”

On a separate sheet, describe the part of the business retained by the previous owner. Attach the sheet to the yellow copy of 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: **File Oregon form:**

941, 941-M, 945

OQ Oregon Quarterly Combined Tax Report

943

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

**Schedule H
(Form 1040)**

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.

* If you file Form 943 you may file Forms WA or OQ. If you are also subject to state unemployment, Workers’ Benefit Fund Assessment,

or transit taxes, you **must** file a Form OQ quarterly. Need more information? Call 503-945-8091 or 503-378-4988.

TRANSIT TAXES

Tri-Met 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 Tri-Met. 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.

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. An employing unit that acquires an identifiable and segregable portion of another employing unit’s employees may apply for a partial transfer of employment experience. A completed application form must be filed within 60 days from the date of the transfer to be timely. Call 503-947-1488 opt. 3, to request the form or download the form at: **www.emp.state.or.us/tax**

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