

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. Press hard if printing.

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

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. Or visit our Web site at: **www.dor.state.or.us**.

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.