

# New & Noteworthy

## How to fill out Form OR-OTC.

- Write numbers clearly using plain, simple numbers (see example). 1 2 3 4 5 6 7 8 . 9 0
- Use blue or black ink only.
- Don't staple, clip, or tape your check and coupon together.
- Use the correct year coupon to ensure payment is posted correctly.
- If you have more than one payment for the same program and quarter, you can use one coupon.

1

**Enter your payment in the correct box.**  
Example: If you're paying withholding tax, use the withholding box.

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2

**Total all boxes and put amount in the center box.**  
Your check should equal this amount.

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3

**Don't alter coupons.**  
The scanline contains your business ID number (BIN) and other information.

4

**Only enter a 1, 2, 3, or 4 to show which quarter to apply payment.**  
Use plain numbers (see example above).

5

**Verify the year and BIN are correct.**  
**If wrong, don't change them on the coupon, see FAQs below.**

## Frequently asked questions

**What if I don't have a coupon or my coupon is wrong?** You may order a coupon at [www.oregon.gov/employ/tax](http://www.oregon.gov/employ/tax), call (503) 945-8091, or send a sheet of paper with your payment that includes the business name, BIN, payment amount, quarter, year, and how to apply the payment (withholding, unemployment, etc.). Mail to: Oregon Department of Revenue, PO Box 14800, Salem OR 97309. Don't use an old coupon or someone else's coupon.

**How do I report a credit on the OTC?** Don't include it on the coupon. Send a written request to the agency that administers the credit. Include the program, quarter, and year where the credit is located, then explain how you want to use the credit.

**Do I send a coupon if I don't need to make a deposit?** No.

**Why didn't I get coupons?** Usually, it's because we don't have your correct mailing address, you haven't registered your business with the state, or you signed up for electronic funds transfer (EFT). If none of these reasons apply to you, call (503) 945-8091.

## Payments using Form OR-OTC (sent with any payment made by check)

- You must include Form OR-OTC with each combined payroll tax payment you make, including payments made with your Oregon Quarterly Tax Report (Form OQ) or Annual Reconciliation (Form OR-WR).
- If you amend Form OQ and have a payment due, include Form OR-OTC with your payment and amended form.

## Required reporting

- Employers are required to report **each** employee's state withholding amount on Form 132 every quarter.

## Payment due dates

- Oregon's due dates for withholding-tax payments are the same as federal due dates.

## Electronic funds transfer (EFT) information

- You can make EFT payments through Revenue Online, our self-service site, or through your financial institution. To learn more about Revenue Online, visit [www.oregon.gov/dor](http://www.oregon.gov/dor).
- If you don't meet the federal requirements for mandatory EFT payments, you can still make voluntary EFT payments.
- You can make payments using our secure internet site, your phone, or your financial institution.

## Updating your address or phone number?

- Fill out the *Business Contact Change Form* or email the information to: [payroll.help.dor@oregon.gov](mailto:payroll.help.dor@oregon.gov).

## Tax tables

- We annually review Oregon withholding tax tables. Revised tables are posted on listserv and [www.oregon.gov/dor/bus](http://www.oregon.gov/dor/bus).

## Transit information—TriMet and LTD

- Transit payments are due quarterly when you file your report.
- To check transit rates, zip code boundaries, or determine if you are subject to the transit tax, go to [www.oregon.gov/dor/bus](http://www.oregon.gov/dor/bus) or call (503) 945-8091.

## Electronic filing options

- Electronic filing options for employers are available at [www.oregon.gov/employ/tax](http://www.oregon.gov/employ/tax) or call (503) 947-1544.
- Revenue Online will begin supporting payroll taxes on November 14, 2016. This will include a new EFT system, electronic filing of Form OR-WR, Form WA, an enhanced iWire system and more. Visit [www.oregon.gov/dor](http://www.oregon.gov/dor) to learn more or set up your Revenue Online account.
- The deadline for filing W-2s and 1099s where miscellaneous income is reported (Box 7) has changed from March 31 to January 31, 2017, in order to follow federal deadlines. Other forms, 1099-MISC, 1099-R, 1099-G, and W-2G are due on March 31, 2017. For more information, go to [www.oregon.gov/dor/programs/bus](http://www.oregon.gov/dor/programs/bus).

## Retirement Savings Plan

- Oregon will launch the Oregon Retirement Savings Plan in the summer of 2017, visit [www.oregon.gov/retire](http://www.oregon.gov/retire) for more information.

### Do you have questions or need help?

[www.oregon.gov/dor](http://www.oregon.gov/dor)  
(503) 378-4988 or (800) 356-4222  
[questions.dor@oregon.gov](mailto:questions.dor@oregon.gov)

Contact us for ADA accommodations or assistance in other languages.