

General Instructions

Purpose of form.

Use the *Form 132 - AMENDED Report* to make adjustments to wages and hours reported on *Form 132* reports. You should use *Form 132 – AMENDED Report* even if you filed the original report electronically. If you used OTTER, remember to update the previously filed quarter(s). This will update your database so that future reports will show the correct information.

IMPORTANT!

You must also submit a [Form OQ/OA – AMENDED Report](#) if there is an adjustment to the total wages on the *Form 132 – AMENDED Report*.

Time limits for changes.

Employers may make changes to the current quarter and the previous three years.

How to use *Form 132 – AMENDED Report*.

There is no limit to the number of adjustments that you can make. Use a **separate** *Form 132 – AMENDED Report* for each quarter/year changed. If this change creates additional tax due, you will receive an assessment from the Oregon Employment Department. If this change creates an overpayment, you will receive a credit notice with several options on how to use this credit. **If changes are made only to name(s), social security number(s), and/or hours on the *Form 132 – AMENDED Report*, you do not submit a *Form OQ/OA – AMENDED Report*.**

Please note that the *Form 132 - AMENDED Report* is not to be used as a substitute for the *Form 132*.

Specific Instructions

Complete all applicable columns on the line for each return period that you are correcting. Employees which were reported correctly on the original report do not need to be included.

When filling out the social security numbers, please enter the dashes.

Fill out the “Correct Amount” column and “Original Amount as Reported” column for wages and hours. Fill out the “Net Change” column for hours and wages (a negative should be placed in front of the value entered in “Net Change” if the original amount as reported is larger than the correct amount).

NOTE (PDF fillable form users):

- The “Net Change” column will automatically calculate.

If you need more space, use additional *Forms 132 – AMENDED Reports*.

You may use the *Form 132 – AMENDED Report* to correct social security number errors. To correct a social security number, enter the incorrect information on a line and make the hours and wages a negative amount that you previously reported. On the next line, enter in the correct social security number, correct amount of hours and correct amount of wages. Social Security Numbers can also be corrected using the [SSN Correction Form](#).