

## General Instructions

### Purpose of form.

Use the *Form OQ/OA – AMENDED Report* to make adjustments to taxes reported on *Form OQ* or *OA (Domestic)* reports. **You should use *Form OQ/OA – 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!

In most cases, you must also submit a [\*Form 132 – AMENDED Report\*](#) if there is an adjustment to the subject wages for Unemployment Insurance (UI) on the *Form OQ/OA – AMENDED Report*. An example of when you would not be required to submit a *Form 132 – AMENDED Report* is if the original *Form 132* was filled out correctly.

### Time limits for changes.

**Department of Revenue (DOR) (Withholding, TriMet Transit District, and Lane Transit District):** If you need to make a change to a report you filed (or file a claim for refund), you have three years from the date the return was filed or the due date of the return, whichever is later.

**Oregon Employment Department (OED):** Employers may make changes to the UI tax portion of the report for the current quarter and the previous three years.

**Department of Consumer and Business Services (DCBS):** DCBS will only make and accept adjustments to the WBF assessment portion of the report for quarters during the current calendar year and the previous three years.

### How to use *Form OQ/OA – AMENDED Report*.

There is no limit to the number of adjustments that you can make. Use a **separate** *Form OQ/OA – AMENDED Report* for each quarter/year changed.

The net adjustment may increase or decrease your tax liability for the period in which the error was adjusted. If this change creates additional tax due, you may receive an assessment from the agency(ies) that administer the affected tax program(s). If this change creates an overpayment, you may receive a credit notice with several options on how to use this credit.

### NOTE:

- A separate *Form OQ/OA – AMENDED Report* is **not** needed for each agency.
- Send a written refund request to the agency with the credit. **Do not** use *Form OQ* or *Form OA (Domestic)* to request a refund.
- *Form OQ/OA – AMENDED Report* is not to be used as a substitute for the *Form OQ* or the *Form OA (Domestic)*.

## Specific Instructions

Complete all columns and lines that apply for the report period that you are correcting.

- **Unemployment Insurance (UI).**  
Use this section to correct UI information that was previously reported. Fill out the "Correct Amount" column and "Original Amount as Reported" column for number of workers, subject wages, excess wages, taxable wages, tax rate, and tax. Fill out the "Net Change" column for number of workers, subject wages, excess wages, taxable wages, and tax (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).
- **Workers' Benefit Fund (WBF) Assessment.**  
Use this section to correct the WBF Assessment information that was previously reported. Fill out the "Correct Amount" column and "Original Amount as Reported" column for whole hours worked, the WBF rate, and total assessment due. Fill out the "Net Change" column for whole hours worked and total assessment due (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):

- For UI, the taxable wages and tax under the "Correct Amount" column will automatically calculate.
  - For the WBF Assessment, the total assessment due will automatically calculate.
  - The "Net Change" column for the UI and the WBF Assessment taxes will automatically calculate (except for the rates, which do not need to be entered on the "Net Change" column).
- **Monthly Summary of State Withholding.**  
Use this section to correct Monthly Summary of State Withholding information that was previously reported. Fill out the "Correct Amount" column for each month that needs to be corrected.

### NOTE:

See *Schedule B* instructions if correcting semi-weekly or same day deposits previously reported.

- **State Withholding, TriMet Transit District, and Lane Transit District.**  
Use these sections to correct information that was previously reported. Fill out the "Correct Amount" column and "Original Amount as Reported" column for subject wages, tax, prepaid, and total tax due.