



Change in Business Entity

Employers are required to notify the Employment Department of any changes in their business entity.

Examples Of Status Changes Employers Need To Report:

- Dissolving a sole proprietorship, partnership, corporation, Limited Liability Partnership (LLP), or Limited Liability Company (LLC)
- Adding or removing a spouse or other family member as a liable owner
- Changing the members of a partnership
- Changing from a sole proprietorship to a corporation, partnership, LLP, or LLC
- Changing from a partnership to an LLC or LLP, sole proprietorship, or corporation
- Changing from an LLC or LLP to a sole proprietorship, corporation, or partnership
- Changing from a corporation to a sole proprietorship, LLC, LLP or partnership

Why Is This Important?

One reason the Employment Department requires notification is to ensure our records are accurate that the employer has a current Business Identification Number (BIN). The Employment Department uses the BIN to keep the liabilities of different entities separate.

How Does An Employer Notify The Employment Department Of Changes?

Two forms are available for Employers.

An existing entity needs to report changes by completing the “Change in Status Report” and mailing it to the Employment Department.

If there is a new entity, complete the “Combined Employer’s Registration” form and mail the form to the Department of Revenue.

What Happens After The Employer Notifies The State Of Changes In Business Entity?

The Department of Revenue (DOR) assigns a new BIN to the new business entity.

DOR forwards this information to the Employment Department. The Employment Department sends a Notice of Determination letter to the Employer with the BIN and additional information.

Where Can The Employer Obtain The Right Form?

The Change in Status Report can be found in the back of the current year’s Oregon Combined Payroll Tax Report information.

OR

Either form may be obtained on the Internet: www.oregon.gov/dor.

OR

Either form may be obtained by calling (503) 947-1488 Option 3.

OR

Either form may be obtained from any Employment Department Tax Field Office or by writing to:

Oregon Employment Department
Tax Section, Room 107
875 Union St. NE
Salem OR 97311-0030

Questions

If you have questions or need additional information, please contact the Employment Department tax representative in your area or call 503-947-1488. To find your tax representative, view the web page at www.oregon.gov/EMPLOY/TAX/TaxOffices.shtml. TDD/Nonvoice Users 711 or by email at taxinfo@emp.state.or.us. You may also visit our web site at www.oregon.gov/EMPLOY/TAX/.

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