

OREGON VDC VETERAN PAPERWORK CHECKLIST

DOCUMENT NAME	REQUIRED/OPTIONAL
Form SS-4: Application for Employer Identification Number	Required
Form 2678: Employer/Payer Appointment of Agent	Required
Form 8821: Tax Information Authorization	Required
Combined Employer's Registration	Required
Tax Information Authorization and Power of Attorney for Representation	Required

NOTE:

Please ensure all **REQUIRED** documents are filled out accurately before submitting them for processing.

Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

See separate instructions for each line. Keep a copy for your records.

Go to www.irs.gov/FormSS4 for instructions and the latest information.

EIN

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested	
	2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name
	4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Don't enter a P.O. box.)
	4b City, state, and ZIP code (if foreign, see instructions)	5b City, state, and ZIP code (if foreign, see instructions)
	6 County and state where principal business is located	
	7a Name of responsible party	7b SSN, ITIN, or EIN
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input type="checkbox"/> No	8b If 8a is "Yes," enter the number of LLC members	
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No		
9a Type of entity (check only one box). Caution: If 8a is "Yes," see the instructions for the correct box to check.		
<input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Partnership _____ <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Corporation (enter form number to be filed) _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> Personal service corporation _____ <input type="checkbox"/> Military/National Guard <input type="checkbox"/> State/local government _____ <input type="checkbox"/> Church or church-controlled organization _____ <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government _____ <input type="checkbox"/> Other nonprofit organization (specify) _____ <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises _____ <input type="checkbox"/> Other (specify) _____ Group Exemption Number (GEN) if any _____		
9b If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country
10 Reason for applying (check only one box)		
<input type="checkbox"/> Started new business (specify type) _____ <input type="checkbox"/> Banking purpose (specify purpose) _____ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Changed type of organization (specify new type) _____ <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Purchased going business _____ <input type="checkbox"/> Other (specify) _____ <input type="checkbox"/> Created a trust (specify type) _____ <input type="checkbox"/> _____ <input type="checkbox"/> Created a pension plan (specify type) _____		
11 Date business started or acquired (month, day, year). See instructions.	12 Closing month of accounting year	
13 Highest number of employees expected in the next 12 months (enter -0- if none).	14 Reserved for future use	
15 First date wages or annuities were paid (month, day, year). Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year)		
16 Check one box that best describes the principal activity of your business.		
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input type="checkbox"/> _____ <input type="checkbox"/> Other (specify) _____		
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.		
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No		
If "Yes," write previous EIN here		
Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.	
	Designee's name	Designee's telephone number (include area code)
	Address and ZIP code	Designee's fax number (include area code)
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code)
Name and title (type or print clearly)		Applicant's fax number (include area code)
Signature	Date	

Do I Need an EIN?

File Form SS-4 if the applicant entity doesn't already have an EIN but is required to show an EIN on any return, statement, or other document.¹ See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
started a new business	doesn't currently have (nor expect to have) employees	complete lines 1, 2, 4a-8a, 8b-c (if applicable), 9a, 9b (if applicable), 10-13, and 16-18.
hired (or will hire) employees, including household employees	doesn't already have an EIN	complete lines 1, 2, 4a-6, 7a-b, 8a, 8b-c (if applicable), 9a, 9b (if applicable), and 10-18.
opened a bank account	needs an EIN for banking purposes only	complete lines 1-5b, 7a-b, 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
changed type of organization	either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) ²	complete lines 1-18 (as applicable).
purchased a going business ³	doesn't already have an EIN	complete lines 1-18 (as applicable).
created a trust	the trust is other than a grantor trust or an IRA trust ⁴	complete lines 1-18 (as applicable).
created a pension plan as a plan administrator ⁵	needs an EIN for reporting purposes	complete lines 1, 3, 4a-5b, 7a-b, 9a, 10, and 18.
is a foreign person needing an EIN to comply with IRS withholding regulations	needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits ⁶	complete lines 1-5b, 7a-b (SSN or ITIN as applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
is administering an estate	needs an EIN to report estate income on Form 1041	complete lines 1-7b, 9a, 10-12, 13-17 (if applicable), and 18.
is a withholding agent for taxes on nonwage income paid to an alien (that is, individual, corporation, or partnership, etc.)	is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b, 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
is a state or local agency	serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 ⁷	complete lines 1, 2, 4a-5b, 7a-b, 9a, 10, and 18.
is a single-member LLC (or similar single-member entity)	needs an EIN to file Form 8832, Entity Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes ⁸ , or is a foreign-owned U.S. disregarded entity and needs an EIN to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business	complete lines 1-18 (as applicable).
is an S corporation	needs an EIN to file Form 2553, Election by a Small Business Corporation ⁹	complete lines 1-18 (as applicable).

¹ For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity doesn't have employees.

² However, don't apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

³ Don't use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

⁴ However, grantor trusts that don't file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

⁵ A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

⁶ Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

⁷ See also *Household employer agent* in the instructions. **Note:** State or local agencies may need an EIN for other reasons, for example, hired employees.

⁸ See *Disregarded entities* in the instructions for details on completing Form SS-4 for an LLC.

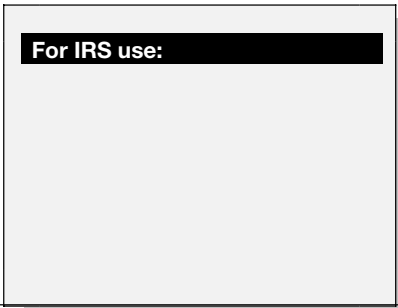
⁹ An existing corporation that is electing or revoking S corporation status should use its previously assigned EIN.

Form **2678 Employer/Payer Appointment of Agent**

(Rev. August 2014) Department of the Treasury — Internal Revenue Service

OMB No. 1545-0748

Use this form if you want to request approval to have an agent file returns and make deposits or payments of employment or other withholding taxes or if you want to revoke an existing appointment.



- If you are an employer or payer who wants to request approval, complete Parts 1 and 2 and sign Part 2. Then give it to the agent. Have the agent complete Part 3 and sign it.

Note. This appointment is not effective until we approve your request. See the instructions for filing Form 2678 on page 3.

- If you are an employer, payer, or agent who wants to revoke an existing appointment, complete all three parts. In this case, only one signature is required.

Part 1: Why you are filing this form...

(Check one)

- You want to **appoint** an agent for tax reporting, depositing, and paying.
- You want to **revoke** an existing appointment.

Part 2: Employer or Payer Information: Complete this part if you want to appoint an agent or revoke an appointment.

1 Employer identification number (EIN)

□ □ - □ □ □ □ □ □ □ □

2 Employer's or payer's name
(not your trade name)

3 Trade name (if any)

4 Address

Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

5 Forms for which you want to appoint an agent or revoke the agent's appointment to file. (Check all that apply.)

**For ALL employees/
payees/payments** **For SOME employees/
payees/payments**

Form 940, 940-PR (Employer's Annual Federal Unemployment (FUTA) Tax Return)*	<input type="checkbox"/>	<input type="checkbox"/>
Form 941, 941-PR, 941-SS (Employer's QUARTERLY Federal Tax Return)	<input type="checkbox"/>	<input type="checkbox"/>
Form 943, 943-PR (Employer's Annual Federal Tax Return for Agricultural Employees)	<input type="checkbox"/>	<input type="checkbox"/>
Form 944, 944(SP) (Employer's ANNUAL Federal Tax Return)	<input type="checkbox"/>	<input type="checkbox"/>
Form 945 (Annual Return of Withheld Federal Income Tax)	<input type="checkbox"/>	<input type="checkbox"/>
Form CT-1 (Employer's Annual Railroad Retirement Tax Return)	<input type="checkbox"/>	<input type="checkbox"/>
Form CT-2 (Employee Representative's Quarterly Railroad Tax Return)	<input type="checkbox"/>	<input type="checkbox"/>

*Generally you cannot appoint an agent to report, deposit, and pay tax reported on Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, unless you are a home care service recipient.

- Check here if you are a home care service recipient, and you want to appoint the agent to report, deposit, and pay FUTA tax for you. See the instructions.

I am authorizing the IRS to disclose otherwise confidential tax information to the agent relating to the authority granted under this appointment, including disclosures required to process Form 2678. The agent may contract with a third party, such as a reporting agent or certified public accountant, to prepare or file the returns covered by this appointment, or to make any required deposits and payments. Such contract may authorize the IRS to disclose confidential tax information of the employer/payer and agent to such third party. If a third party fails to file the returns or make the deposits and payments, the agent and employer/payer remain liable.

X Sign your name here

Print your name here

Print your title here

Date

____ / ____ / ____

Best daytime phone

Now give this form to the agent to complete. ➔

Tax Information Authorization

▶ Go to www.irs.gov/Form8821 for instructions and the latest information.
 ▶ Don't sign this form unless all applicable lines have been completed.
 ▶ Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you. See instructions.

OMB No. 1545-1165
For IRS Use Only
Received by: _____
Name _____
Telephone _____
Function _____
Date _____

1 Taxpayer information. Taxpayer must sign and date this form on line 6.

Taxpayer name and address	Taxpayer identification number(s)
	Daytime telephone number
	Plan number (if applicable)

2 Designee(s). If you wish to name more than two designees, attach a list to this form. **Check here if a list of additional designees is attached** ▶

Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

3 Tax information. Each designee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters

4 Specific use not recorded on the Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip line 5 ▶

5 Retention/revocation of prior tax information authorizations. If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior tax information authorizations on file unless you check the line 5 box and **attach a copy** of the tax information authorization(s) that you want to retain ▶
 To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 5 instructions.

6 Taxpayer signature. If signed by a corporate officer, partner, guardian, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify that I have the legal authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

▶ IF NOT COMPLETED, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

▶ DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature	Date
Print Name	Title (if applicable)

Combined Employer's Registration

See instructions below

You can register online with the Oregon Business Registry (OBR) at <https://secure.sos.state.or.us/cbrmanager/>

For agency use only
BIN

Business name*			Type of ownership (check one):		
Assumed business name			<input type="checkbox"/> Corporation <input type="checkbox"/> Sub-chapter S Corp. <input type="checkbox"/> Sole Prop. (Individual) <input type="checkbox"/> LLP (Limited Liability Part.) <input type="checkbox"/> Partnership—General <input type="checkbox"/> Partnership—Limited <input type="checkbox"/> Pension and Annuity <input type="checkbox"/> Trust / Estate		
Federal employer identification number (FEIN)*			LLC (Limited Liability Co.) recognized by IRS as a: <input type="checkbox"/> Corp, or <input type="checkbox"/> Individual (Sole Prop.), or <input type="checkbox"/> Partnership <input type="checkbox"/> Non-profit 501(c)(3) (attach federal exemption) <input type="checkbox"/> Other Nonprofit		
Business telephone number		Fax number		<input type="checkbox"/> Government—Local <input type="checkbox"/> Government—State <input type="checkbox"/> Government—Federal <input type="checkbox"/> Political Campaign <input type="checkbox"/> Other (describe below): _____	
Ext.					
Contact person authorized to discuss your payroll account with us			<input type="checkbox"/> Recognized Indian Tribe		
Contact's telephone number			Nature and principal products of your business (i.e., retail—men's clothing; services—janitorial; etc.). Be specific.		
Ext.					
Business mailing address			Check if any employees are:		
City			State		ZIP code
E-mail address <input type="checkbox"/> Check here to authorize us to initiate e-mail exchange of tax information.			<input type="checkbox"/> Agricultural <input type="checkbox"/> Working on fishing vessels <input type="checkbox"/> Domestic (in-home workers) Does any domestic worker request withholding? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Physical address where work is performed in Oregon* <input type="checkbox"/> Employee home address			Type of return to be filed (see instructions)		
City			State		ZIP code
Do you have any other locations in Oregon?			<input type="checkbox"/> OQ (Oregon Quarterly) <input type="checkbox"/> WA (Federal 943 filers only) <input type="checkbox"/> OA (Domestic)		
<input type="checkbox"/> No <input type="checkbox"/> Yes, list additional locations on a separate sheet & attach to this form			Enter number of employees (approximate) LLC Member _____ Owner/Officer _____ Employees _____		
Off site payroll service, accountant, or bookkeeper (attach Power of Attorney form)			Date employees were/will first be paid for work in Oregon* Month _____ Day _____ Year _____		
Contact person at the off site payroll service, accountant, or bookkeeper			Withholding Tax <i>Must be completed →</i>		
Telephone No.			Are employees working in these areas? (see instructions) <input type="checkbox"/> TriMet (Portland and surrounding metropolitan areas) <input type="checkbox"/> LTD (Eugene and Springfield areas)		
Mailing address for off site payroll service (send: <input type="checkbox"/> forms <input type="checkbox"/> billings to this address?)			Date employees first paid for services performed within district(s) TriMet _____ LTD _____		
C/O			Transit Tax		
City			State		ZIP code
Bank reference/branch address			In what calendar quarter did/will your payroll first exceed \$1,000 or \$20,000 agricultural labor? (see instructions) Quarter _____ Year _____		
Did you acquire/transfer all <input type="checkbox"/> Yes <input type="checkbox"/> No or part <input type="checkbox"/> Yes <input type="checkbox"/> No of the Oregon business operations of an ongoing business? How many employees transferred? _____			Unemployment Tax		
Date of acquisition			Date first Oregon employee was/will be hired Month _____ Day _____ Year _____		
FEIN or BIN of acquired business			Workers' Benefit Fund Assessment		
List acquired business name, previous owner, and telephone number			Employees need to be covered by a workers' compensation (WC) policy? <input type="checkbox"/> Yes <input type="checkbox"/> No, but I choose to have coverage (Check the reason you don't need a WC policy) <input type="checkbox"/> No, employees are covered by federal WC <input type="checkbox"/> No, only owners/corporate officers <input type="checkbox"/> No, other (explain) _____		

Identification of owners, partners, corporate officers, etc. (List additional owners on a separate sheet and attach to this form)

Social Security number*	FEIN	Telephone number	Social Security number*	FEIN	Telephone number
Name			Name		
Home address			Home address		
City		State	ZIP code	City	
				State	
				ZIP code	
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			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		

Authorization

I certify the above statements to be true and correct. I authorize the Employment Department, the Department of Revenue, and the Department of Consumer & Business Services 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	

*Must be filled in as required by OAR 150-305.100.

Fax to: **503-947-1528** or Mail to: **Oregon Employment Department**
875 Union St NE Rm 107
Salem OR 97311

Retain a copy for your records.



**Tax Information Authorization
and
Power of Attorney for Representation**

For office use only
Date received

- Please print. • Use only blue or black ink. • See additional information on the back.

Taxpayer name		Identifying number (SSN, BIN, FEIN, etc.)	
Spouse's name, if joint return		Spouse's identifying number (SSN, etc.)	
Address	City	State	ZIP code

Check only one:

- Tax Information Authorization:** Checking this box allows the department to disclose your confidential tax information to your designee. You may designate a person, agency, firm, or organization.
- Power of Attorney for Representation:** Check this box if you want a person to "represent" you. This means the person may receive confidential information and may make decisions on your behalf. The person you designate **must** meet the qualifications listed on the back of this form.

For All tax years, or Specific tax years: _____ ,

I hereby appoint the following person as designee or authorized representative:

Name	Phone ()	Fax ()
Mailing address	City	State ZIP code

Representative's title and Oregon license number or relationship to taxpayer

If out-of-state CPA, sign here attesting you meet the requirements to practice in Oregon (see instructions)

The above named is authorized to receive my confidential tax information and/or represent me before the Oregon Department of Revenue for:

- All tax matters, or
- Specific tax matters. Enter tax program name(s): _____

Signature of taxpayer(s)

- I acknowledge the following provision: Actions taken by an authorized representative are binding, even if the representative is not an attorney. Proceedings cannot later be declared legally defective because the representative was not an attorney.
- Corporate officers, partners, fiduciaries, or other qualified persons signing on behalf of the taxpayer(s): By signing, I also certify that I have the authority to execute this form.
- If a tax matter concerns a joint return, both spouses must sign if joint representation is requested. Taxpayers filing jointly may authorize separate representatives.

Signature X	Print name	Date
Title (if applicable)	Daytime phone ()	
Spouse (if joint representation) X	Print name	Date

Note: This authorization form automatically revokes and replaces all earlier tax authorizations and/or all earlier powers of attorney on file with the Oregon Department of Revenue for the **same** tax matters and years or periods covered by this form. If you **do not** want to revoke a prior authorization, initial here _____.

Attach a copy of any other tax information authorization or power of attorney you want to remain in effect.

Complete the following, if known (for routing purposes only):
 Revenue employee: _____
 Division/Section: _____
 Phone/Fax: _____

Send to: Oregon Department of Revenue
 955 Center St NE
 Salem OR 97301-2555

Visit www.oregon.gov/dor to complete this form using Revenue Online.

**If this tax information authorization or power of attorney form is not signed, it will be returned.
 Power of attorney forms submitted with Revenue Online will be signed electronically.**

Additional information

This form is used for two purposes:

- **Tax information disclosure authorization.** You authorize the department to disclose your confidential tax information to another person. This person will not receive original notices we send to you.
- **Power of attorney for representation.** You authorize another person to represent you and act on your behalf. The person must meet the qualifications below. Unless you specify differently, this person will have full power to do all things you might do, with as much binding effect, including, but not limited to: providing information; preparing, signing, executing, filing, and inspecting returns and reports; and executing statute of limitation extensions and closing agreements.

This form is effective on the date signed. Authorization terminates when the department receives written revocation notice or a new form is executed (unless the space provided on the front is initialed indicating that prior forms are still valid).

Unless the appointed representative has a fiduciary relationship to the taxpayer (such as personal representative, trustee, guardian, conservator), original Notices of Deficiency or Assessment will be mailed to the taxpayer as required by law. A copy will be provided to the appointed representative when requested.

For corporations, "taxpayer" as used on this form, must be the corporation that is subject to Oregon tax. List fiscal years by year end date.

Qualifications to represent taxpayer(s) before Department of Revenue

Under Oregon Revised Statute (ORS) 305.230 and Oregon Administrative Rule (OAR) 150-305.230, a person must meet one of the following qualifications in order to represent you before the Department of Revenue.

1. For all tax programs:

- a. An adult immediate family member (spouse, parent, child, or sibling).
- b. An attorney qualified to practice law in Oregon.
- c. A certified public accountant (CPA) or public accountant (PA) qualified to practice public accountancy in Oregon, and their employees.
- d. An IRS enrolled agent (EA) qualified to prepare tax returns in Oregon.
- e. A designated employee of the taxpayer.
- f. An officer or full-time employee of a corporation (including a parent, subsidiary, or other affiliated corporation), association, or organized group for that entity.
- g. A full-time employee of a trust, receivership, guardianship, or estate for that entity.
- h. An individual outside the United States if representation takes place outside the United States.

2. For income tax issues:

- a. All those listed in (1); plus
- b. A licensed tax consultant (LTC) or licensed tax preparer (LTP) licensed by the Oregon State Board of Tax Practitioners.

3. For ad valorem property tax issues:

- a. All those listed in (1); plus
- b. An Oregon licensed real estate broker or a principal real estate broker; or
- c. An Oregon certified, licensed, or registered appraiser; or
- d. An authorized agent for designated utilities and companies assessed by the department under ORS 308.505 through 308.665 and ORS 308.805 through 308.820.

4. For forestland and timber tax issues:

- a. All those listed in (1), (2), and (3)(b) and (c); plus
- b. A consulting forester.

An individual who prepares and either signs your tax return or who is not required to sign your tax return (by the instructions or by rule), may represent you **during an audit of that return. That individual may not represent you for any other purpose unless they meet one of the qualifications listed above.**

Generally, declarations for representation in cases appealed beyond the Department of Revenue must be in writing to the Tax Court Magistrate. A person recognized by a Tax Court Magistrate will be recognized as your representative by the department.

Tax matters partners and S corporation shareholders. See OARs 150-305.242(2) and (5) and 150-305.230 for additional information. Include the partnership or S corporation name in the taxpayer name area.

Out-of-state attorneys and CPAs

Attorneys may contact the Oregon State Bar for information on practicing in Oregon. If your out-of-state representative receives authorization to practice in Oregon, attach proof to this form.

CPAs may practice in Oregon if they meet the following substantial equivalency requirements of ORS 673.010:

1. Licensed in another state;
2. Have an accredited baccalaureate degree with at least 150 semester hours of college education;
3. Passed the Uniform CPA exam; **and**
4. Have a minimum of one year experience.

Have questions? Need help?

General tax information www.oregon.gov/dor
Salem (503) 378-4988
Toll-free from an Oregon prefix..... 1 (800) 356-4222

Asistencia en español:

En Salem o fuera de Oregon (503) 378-4988
Gratis de prefijo de Oregon 1 (800) 356-4222

TTY (hearing or speech impaired; machine only):

Salem area or outside Oregon (503) 945-8617
Toll-free from an Oregon prefix..... 1 (800) 886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers above for information in alternative formats.

Who must register

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. Attach the sheet to 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 this registration form.

Additional owner/officer information

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 or part of the business operations of the previous owner, or if there was an entity change, mark "yes."

If you acquired all or part of the previous business, but did not assume any of the liabilities, mark "yes." If the previous owner retained any part of the business, mark "yes."

On a separate sheet, describe the part of the business retained by the previous owner. Attach the sheet to this registration form.

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.

Courtesy withholding—is for an employer who has hired an Oregon resident that works outside of Oregon only.

Agricultural—is for employers who plant, cultivate or harvest seasonal crops. These may include field/forage crops, seed of grass, cereal grain, vegetable crops, flowers and others. This doesn't include livestock.

Domestic—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.

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.

*If you file Form 943 you may file Form WA or Form OQ. If you're also subject to state unemployment, Workers' Benefit Fund Assessment, or transit taxes, you **must** file a Form OQ quarterly.

Need more information? Call 503-945-8091 or 503-378-4988. Or visit our website at: www.oregon.gov/dor.

Transit taxes

TriMet 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 TriMet. 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 website at: www.oregon.gov/dor.

State unemployment tax

State unemployment tax is an employer paid 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 \$1,000 or more in a calendar quarter (after January 1, 2008).

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. If an employing enterprise sells, transfers, or acquires all or part of a trade or business (including employees), such transactions must be reported to the Employment Department, Tax Section, within 60 days of the date the transaction becomes final.

Need more information? Call 503-947-1488. TTY (nonvoice) 503-947-1495.

Workers' Benefit Fund Assessment

This form doesn't register you for workers' compensation insurance, which is mandatory for most employers. For assistance determining subjectivity, call 503-947-7815 or visit: www.cbs.state.or.us/wcd/communications/wcins.html.

This form registers you for the Workers' Benefit Fund (WBF) assessment. This fund benefits injured workers and employers helping them return to work. Individuals subject to the WBF assessment are:

- All paid workers for whom the employer is required to provide workers' compensation insurance coverage, and
- All paid individuals (workers, owners, officers) who may otherwise be nonsubject, but the employer chooses to cover under workers' compensation insurance.
- All paid individuals performing personal support work who are eligible for workers' compensation insurance coverage under HB 3618 (2010).

Need more information on WBF? Call 503-378-2372.