# Oregon Combined Payroll Tax **Business Change in Status Form**

## To update business status and employment information

Check all boxes that apply. Attach additional sheets if needed.

| Business name   |  |  |             |                |   | BIN (Oregon business identification number)                                      |  |   |                                 |      |  |
|---|--|--|-------------|----------------|---|--|--|---|---------------------------------|------|--|
| Other names (ABN/DBA)   |  |  |             |                |   |  | FEIN (Federal employer identification number)            |   |                                 |      |  |
| General updates (check all that apply)  |  |  |             |                |   | Owner/Officer updates  |  |   |                                 | ;    |  |
| Update/Change FEIN New FEIN   |  |  |             |                |   |  |  |   | o update owner/officer informa- |      |  |
| Update/Change business name   |  |  |             |                |   |  |  | tion, attach a complete listing of<br>the current owners and officers |                                 |      |  |
| ☐ Now doing b   | ne Transit District Effective dat                |  |             | e / /          |   |  | including position, SSN, home address, and phone number. |   |                                 |      |  |
| Employment status updates (check all that apply)  |  |  |             |                |   |  |  |   |                                 |      |  |
| Still in business, but have no paid employees. Effective date/  |  |  |             |                |   |  |  |   |                                 |      |  |
| Only have workers' compensation insurance Only members or officers Only using independent contractors to cover owners, officers or members. |  |  |             |                |   |  |  |   | rs                              |      |  |
| ☐ Employing Oregon residents in another state. State:   |  |  |             |                |   |  |  |   |                                 |      |  |
| Using lease   | d employees                                      |  |             |                |   |  |  |   |                                 |      |  |
| Name of leasing company   |  |  |             |                | Leasing company contact                                       |  |  |   |                                 |      |  |
| Address   |  |  |             |                | City  |  |  | State   | Zip                             |      |  |
| Telephone ( )   |  |  |             |                | Worker leasing company license #                              |  |  |   |                                 |      |  |
| Date employees leased Number of leased employees  |  |  |             |                | Total number of non-leased employees                          |  |  | Leasing corporate officers/owners?                                    | ☐ Yes ☐ N                       | 10   |  |
| Changing e  | ntity (check all that a                          | oply)  |             |                |   |  |  |   |                                 |      |  |
| Effective date  | / /  | Note: A  | new Co      | mbined En      | nployer's F   | Registration fo  | rm is requir   | red when there is   | an entity char                  | nge. |  |
| Change from:  | ☐ Corporation—"C" ☐ Corporation—Subcha           |  |             |                |   |  |  |   |                                 |      |  |
|   |  | Individual (Sole Proprietor/Single Member LLC)                             |             |                |   | LLC (Limited Liability Company) Recognized by II  Corporation Sole Proprietor Pa |  |   |                                 |      |  |
| Change to:  | ☐ Partnersnip—Ge                                 | Partnership—General Partnership—Limited Corporation—"C" Corporation—Subcha |             |                | <u> </u>  |  |  | · · · · · · · · · · · · · · · · · · ·                                 |                                 |      |  |
|   | ☐ Individual (Sole Proprietor/Single Member LLC) |  |             |                | LLC (Limited Liability Company) Recognized by IRS as:         |  |  |   |                                 |      |  |
|   |  | Partnership—General  Partnership—Limited                                   |             |                |   | ☐ Corporation ☐ Sole Proprietor ☐ Partnership                                    |  |   |                                 |      |  |
| Closing acc   | count (check all that a                          | apply)   |             |                |   |  |  |   |                                 |      |  |
| ☐ Closed pension/annuity account as of: / / ☐ No long   |  |  |             |                | ger doing business in TriMet/Lane Transit District as of: / / |  |  |   |                                 |      |  |
| Business was:  Closed Sold All of business  |  |  |             |                | it was so   | siness operating<br>old, leased or tra   |  | Yes How many e were transf  |                                 |      |  |
| ☐ No long   | ased   | All of business  |             |                | Effective date / /  |  |  | 1 / /   |                                 |      |  |
|   |  |  |             | of busines     | Describe what was transferred:                                |  |  |   | , ,                             |      |  |
| Where are the recor   | rds of the terminated busin                      | ness? (Contact nam   | ne, address | s, telephone n | umber)  |  |  |   |                                 |      |  |
| New business name   | e  |  | ·           |                |   |  | ·  |   |                                 |      |  |
| New owner's name  |  |  |             |                | New owner's telephone   |  |  |   |                                 |      |  |
| New owner's address   |  |  |             |                | City  |  |  | State Zip   |                                 |      |  |
| Submitted by  | y:   |  |             |                |   |  |  |   |                                 |      |  |
| Print name Signature  |  |  |             |                | Title   |  |  | Telephone   |                                 |      |  |
|   |  |  |             |                |   |  |  | Date  |                                 |      |  |
| =   |  |  |             |                |   |  |  | ,   | /                               |      |  |

Fax to: 503-947-1700 or mail to: Employment Department, 875 Union St NE Rm 107, Salem OR 97311-0030

## Oregon Combined Payroll Tax Business Change in Status Form Instructions

Use this form to notify the Employment Department, the Department of Revenue, and the Department of Consumer and Business Services of changes to your business or employment status. Attach additional sheets if needed.

#### General updates

**NOTE:** Some FEIN and name changes may require a new *Combined Employer's Registration* form to be completed.

- Provide the correct federal employer identification number (FEIN) for your business.
- Correct the business name and any spelling errors as needed.
- Check the "Now doing business in TriMet/Lane Transit District" box and include the effective date if you're an employer paying wages earned in the TriMet or Lane Transit District. You must register and file with the Oregon Department of Revenue. Wages include salaries, commissions, bonuses, fees, payments to a deferred compensation plan, or other items of value.
  - For boundary questions, see the *Oregon Combined Payroll Tax* booklet for the list of cities and ZIP
     codes.
    - -The TriMet district includes parts of Multnomah, Washington, and Clackamas counties. For TriMet boundary questions call 503-962-6466.
    - -Lane Transit District serves the Eugene-Springfield area. For Lane Transit District boundary questions call 541-682-6100.

## **Owner/officer updates**

Attach a separate sheet to update or change corporate officer or owner information.

#### **Employment status updates**

- Check each box that applies to your business and include the effective date of change.
- If Oregon residents are working out of Oregon, indicate which state.

Fax to: 503-947-1700

or

Mail to: Employment Department 875 Union St NE Rm 107 Salem OR 97311-0030

For additional copies of this form, download at: www.oregon.gov/dor/business or call: 503-947-1488

#### Using leased employees

If you lease your employees from a Professional Employer Organization (PEO)/Worker Leasing Company, fill in the information requested.

### **Changing entity**

Include the effective date of change, check the box of the entity you're changing from and the box of the entity changing to.

**NOTE:** Entity changes require the completion of a new *Combined Employer's Registration* form.

Examples include, but aren't limited to:

- Changing from a sole proprietorship to a partnership or corporation.
- Changing from a partnership to a sole proprietorship or corporation.
- Changing from a corporation to a sole proprietorship or partnership.
- Changing of members in a partnership of five or fewer partners.
- Adding or removing a spouse as a liable owner.
- Changing from a sole proprietorship, corporation, or partnership to a limited liability company.

#### **Closing account**

- Check the box if you closed a pension and annuity account. Include the effective date of change.
- Check the "No longer doing business in TriMet/Lane Transit District" box and include the effective date if you moved your business from the TriMet or Lane transit district and are no longer subject to this tax.
- Check the box if you closed the business or dissolved a sole proprietorship, partnership, corporation, or limited liability company, and no longer have payroll to report. Fill in the date of final payroll.
- If you sold your business, leased your employees, or transferred your business assets, indicate whether the transaction applied to all or part of the business.
- If you leased all or part of the business, fill out the section "Using Leased Employees."

**NOTE:** New or reorganized businesses must complete a *Combined Employer's Registration* form, which can be found in pdf format at:

www.oregon.gov/dor/business

or electronically at

https://secure.sos.state.or.us/ABNWeb