

2017 Form OR-WR



Office use only

Oregon Annual Withholding Tax Reconciliation Report

Return Due Date: January 31, 2018

Submit original form—do not submit photocopy

Business Name	Business Identification Number (BIN)
Federal Employer Identification Number (FEIN)	Number of W-2s and 1099s

Please read the instructions on the back of this report.

Use your 2017 OQ forms. See the instructions on the back.

Tax Reported

1. 1st Quarter.....	1.	
2. 2nd Quarter	2.	
3. 3rd Quarter	3.	
4. 4th Quarter	4.	
5. Total	5.	
6. Total Oregon tax shown on W-2s or 1099s*	6.	
7. Enter the difference between box 5 and box 6	7.	

— If box 6 is **larger** than box 5, you owe tax. Pay the amount in box 7. Include a payment coupon (Form OR-OTC) with your check.
 — If box 6 is **smaller** than box 5, you may have a credit for the amount in box 7. If the amount in box 7 is -0-, your withholding account balances.

Explanation of difference _____

***Include the amount of tax on your 1099s unless they are reported on a different BIN.**

I certify that this report is true and correct and is filed under penalty of false swearing.		
Signature X	Date	Phone
Name	Title	

Important: Mail Form OR-WR separately from your 4th quarter Form OQ.

If **no payment** is included, mail Form OR-WR to: **Oregon Department of Revenue PO Box 14260 Salem OR 97309-5060**

Mail Form OR-WR **with payment** to: **Oregon Department of Revenue PO Box 14800 Salem OR 97309-0920**

Please read the instructions on the back →

Form OR-WR Instructions

Filing requirements

All Oregon employers who pay state withholding tax must file Form OR-WR, *Oregon Annual Withholding Tax Reconciliation Report*. The 2017 form is due January 31, 2018. If you stop doing business during 2017 or no longer have employees, Form OR-WR is due 30 days **after** your final payroll.

To amend data on Form OR-WR, make a copy of the original Form OR-WR and make the necessary changes on the copy. Write **“Amended”** at the top of the form. Attach any necessary amended OQ forms to the amended Form OR-WR. Send your amended forms to the address below.

Oregon employers who fail to file Form OR-WR may be charged a \$100 penalty.

How to fill out Form OR-WR

Write your business name and Oregon business identification number (BIN) in the spaces shown. If you received a personalized booklet, your name and BIN will be filled in. Follow the instructions below for each line number.

Line 1 through Line 4. Fill in the total Oregon tax **reported** for each quarter (use the amount from box 5B of your 2017 OQ forms). Form OR-WR requires information in the Quarterly boxes. If you report your Oregon withholding taxes on Form OA, please enter the yearly total for your withholding in Box 4 and Box 5. If you report your Oregon withholding taxes on Form WA, please enter the amounts withheld for each quarter in that quarter’s box.

Line 5. Total. Total amount from all quarters reported. If you report your Oregon withholding tax on Form OA, this should be the same as Box 4.

Line 6. Enter the total Oregon tax withheld from your employees’ W-2s or 1099 forms.

Line 7. Enter the difference between line 5 (total tax paid) and line 6 (total tax shown from W-2s or 1099s).

If line 6 is **larger** than line 5, you owe additional tax (shown on line 7). If line 6 is **smaller** than line 5, you overpaid your tax and have a credit. If the amount on line 7 is zero, your state withholding account balances.

Please give an explanation of the difference on the lines provided.

If you have overpaid, the credit may be applied to a future quarter. **The credit may not be used for another tax program.** If you want the credit refunded, send a written request, or you may use the explanation lines on Form OR-WR to request your refund.

Sign and date your completed Form OR-WR. Print your name and telephone number.

If you owe tax, please include a payment. Don’t staple or tape your payment to Form OR-WR. Remove and keep any check stubs.

File Form OR-WR

File Form OR-WR on Revenue Online (ROL) at www.oregon.gov/dor. Click the “Revenue Online” link.

— IMPORTANT —

Mail your Form OR-WR separately from your 2017 4th quarter Form OQ.

If you amend Form OR-WR, you will also need to amend Form OQ.

Make a copy for your records.