|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Oregon Combined Payroll Tax**  **Business Change in Status Form** | | **To update business status and employment information**  Attach additional sheets if needed. | | | |
| Business name | | | BIN (Oregon business identification number) | | **Owner/Officer updates:**  To update owner/officer informa- tion, attach a complete list of current owners/officers including position, social security number (SSN), home address, and phone. |
| Other names (ABN/DBA) | | | FEIN (Federal employer identification number) | |
| **General updates** (check all that apply) | | | | |
| Update/Change FEIN to: | Update/Change business name to: | | | Now doing business in TriMet/Lane Transit District as of: | |

**Closing account** (check all that apply) Closed pension/annuity account as of:

All or

No longer doing business in TriMet/Lane Transit District as of:

Part of the business was Closed No longer doing business in Oregon Sold Leased Transferred

|  |  |  |  |
| --- | --- | --- | --- |
| New owner’s name | New owner’s phone | | |
| New owner’s address | City | State | ZIP code |

Where are the records of the terminated business? (Include contact name, phone, address, city, state, ZIP code)

|  |  |  |
| --- | --- | --- |
| Was business operating at the time it was sold, leased or transferred? | Yes | No Effective date: |
| How many employees were transferred? |  | Date of final payroll: |
| Describe what was transferred |  |  |
| New business name |  |  |

**Changing entity** (check all that apply)

Effective date: **Note:** A new *Combined Employer’s Registration* form, 150-211-055, is required when there is an entity change.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Change from: | Corporation—“C” | Corporation—Subchapter “S” | | LLP (Limited Liability Partnership) |
| Individual (Sole Proprietor) | | | LLC (Limited Liability Company) Recognized by IRS as:  Corporation Sole Proprietor/Single Member Partnership |
| Partnership—General | | Partnership—Limited |
| Change to: | Corporation—“C” | Corporation—Subchapter “S” | | LLP (Limited Liability Partnership) |
| Individual (Sole Proprietor) | | | LLC (Limited Liability Company) Recognized by IRS as:  Corporation Sole Proprietor/Single Member Partnership |
| Partnership—General | | Partnership—Limited |

**Employment status updates** (check all that apply)

Still in business, but have no paid employees (corporate officers are still subject to payroll taxes). Effective date:

Only have workers’ compensation insurance to cover owners, officers or members.

Employing Oregon residents in another state. State:

## Using leased employees

Only LLC members or officers Courtesy withholding

Now working in Oregon.

Only using independent contractors Effective date:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Name of leasing company | | Worker leasing company license number | | Date employees leased | |
| Address | | City | | State | ZIP code |
| Leasing company contact name | | Phone | | | |
| Number of leased employees: | Number of non-leased employees: | | Leasing corporate officers/owners? Yes No | | |

**Clear This Page**

## Submitted by

|  |  |  |
| --- | --- | --- |
| Print name | Title | |
| Signature | Date | Phone |

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

**Business Change in Status Form Instructions**

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

# General updates

**NOTE:** Some federal employer identification number (FEIN) and name changes may require a new *Combined Employer’s Registration*, 150-211-055, form to be completed.

* Provide the correct FEIN for your business.
* Correct the business name and 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, commis- sions, bonuses, fees, payments to a deferred compensation plan, or other items of value.
* For boundary questions, see the *Oregon Combined Payroll Tax* booklet, 150-211-155, for the list of cities and ZIP codes.
  + The TriMet district includes parts of Multnomah, Wash- ington, 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.

# Re-opened business

To re-open your business that you’ve closed for:

* Less than one year, file a:
  + *Business Change in Status Form*, 150-211-156.
* One year or more, file a:
  + *Combined Employer’s Registration*, 150-211-055. For more questions contact DOR at 503-945-8091.

# Owner/officer updates

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

Compensation for services performed by corporate officers and shareholders is subject to payroll taxes (withholding, transit, and unemployment). If owners and officers are covered by Workers’ Compensation insurance, the hours worked are also subject to Workers’ Benefit Fund (WBF) assessment.

**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/bus**](http://www.oregon.gov/dor/bus) or call: **503-947-1488**

# 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.
* Check box and indicate effective date of employees now working in Oregon that previously worked in another state.

# 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 chang- ing to.

**NOTE:** Entity changes require the completion of a new *Com- bined 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 part- nership 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 Tran- sit 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 trans- ferred your business assets, indicate whether the transac- tion 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*, 150-211-055, which can be found in pdf format at: [**www.oregon.gov/dor/bus**](http://www.oregon.gov/dor/bus) or elec- tronically at **sos.oregon.gov/business.**