

## General Instructions

### Definitions.

#### Amended OQ/OA:

To make corrections and adjustments to taxes reported on form OQ or OA (Domestic) reports originally filed.

#### Supplemental:

To provide additional wages and or tax in order to complete the original return information.

#### Time limits for changes.

**Department of Revenue (DOR) (Withholding, TriMet Transit District, and Lane Transit District):** If you need to make a change to a report you filed (or file a claim for refund), you have three years from the date the return was filed or the due date of the return, whichever is later.

**Oregon Employment Department (OED):** Employers may make changes to the UI tax portion of the report for the current quarter and the previous three years.

**Department of Consumer and Business Services (DCBS):** DCBS will only make and accept adjustments to the WBF assessment portion of the report for quarters during the current calendar year and the previous three years.

#### How to use Form OQ/OA – AMENDED Report.

There is no limit to the number of adjustments that you can make. Use a **separate** Form OQ/OA – AMENDED Report for each quarter/year changed.

The net adjustment may increase or decrease your tax liability for the period in which the error was adjusted. If this change creates additional tax due, you may receive an assessment from the agency(ies) that administer the effected tax program(s). If this change creates an overpayment, you may receive a credit notice with several options on how to use this credit.

#### NOTE:

- ◆ A separate Form OQ/OA – AMENDED Report isn't needed for each agency.
- ◆ Send written refund request to the agency with the credit. Don't use Form OQ or Form OA (Domestic) to request a refund.
- ◆ Form OQ/OA – AMENDED Report isn't to be used as a substitute for the Form OQ or the Form OA (Domestic).

## Specific Instructions

Complete all columns and lines that apply for the report period that you are correcting.

- **Unemployment Insurance (UI).**

Use this section to correct UI information that was previously reported. Fill out the "Original Amount" column as reported for subject wages, excess wages, taxable wages, tax rate, and tax. Fill out the "Net Change" column for subject wages, excess wages, and taxable wages. Fill out the "Correct Amount" column for tax rate.

- **Workers' Benefit Fund (WBF) Assessment.**

Use this section to correct WBF assessment information that was previously reported. Fill out the "Original Amount" column as reported for the whole hours worked, WBF assessment rate, and total assessment. Fill out the "Net Change" column for whole hours worked. Fill out the "Correct Amount" column for WBF assessment rate.

#### NOTE (pdf fillable form users):

- ◆ When filling out the "Net Change" column for the UI and WBF assessment taxes, use a negative in front of the number when reducing the hours and wages.
- ◆ The "Correct Amount" column will automatically calculate, except for the rates.

- **Monthly Summary of State Withholding.**

Use this section to correct Monthly Summary of State Withholding information that was previously reported. Fill out the "Correct Amount" column for each month that needs to be corrected.

#### NOTE:

See Schedule B instructions if correcting semi-weekly or same day deposits previously reported.

- **State Withholding, TriMet Transit District, and Lane Transit District.**

Use these sections to correct information that was previously reported. Fill out the "Original Amount" column as reported and the "Correct Amount" column for subject wages, tax, prepaid, and total tax due.

You may use Form OQ/OA – AMENDED Report even though you filed the original report electronically. If using Otter, make sure to update the previously filed quarter(s). This will update your database so that future reports will show the correct information.