

# ORS 316.168

## **Employer required to file combined quarterly tax report.**

- (1) Except as otherwise provided by law, every employer subject to the provisions of ORS 316.162 to 316.221, 656.506 and ORS chapter 657, or a payroll-based tax imposed by a mass transit district and administered by the Department of Revenue under ORS 305.620, shall make and file a combined quarterly tax and assessment report upon a form prescribed by the department.
- (2) The report shall be filed with the Department of Revenue on or before the last day of the month following the quarter to which the report relates and shall be deemed received on the date of mailing, as provided in ORS 305.820.
- (3) The report shall be accompanied by payment of any tax or assessment due and a combined tax and assessment payment coupon prescribed by the department. The employer shall indicate on the coupon the amount of the total payment and the portions of the payment to be paid to each of the tax or assessment programs.
- (4) The Department of Revenue shall credit the payment to the tax or assessment programs in the amounts indicated by the employer on the coupon and shall promptly remit the payments to the appropriate taxing or assessing body.
- (5) If the employer fails to allocate the payment on the coupon, the department shall allocate the payment to the proper tax or assessment programs on the basis of the percentage the payment bears to the total amount due.
- (6) The Department of Revenue shall distribute copies of the combined quarterly tax and assessment report and the necessary tax or assessment payment information to each of the agencies charged with the administration of a tax or assessment covered by the report.
- (7) The Department of Revenue, the Employment Department and the Department of Consumer and Business Services shall develop a system of account numbers and assign to each employer a single account number representing all of the tax and assessment programs included in the combined quarterly tax and assessment report. [1989 c.901 §2; 1993 c.760 §2; 2009 c.33 §20]