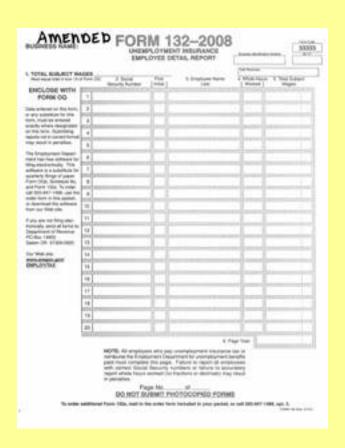
Amending Reports

To amend data on Form OQ, Schedule B, or Form 132. Copy the original report, make the necessary changes on the copy, clearly write "**Amended**" at the top of the form, and write a brief explanation of why you are amending your report and mail to: Oregon Department of Revenue, PO Box 14800, Salem OR 97309-0920. **Do not use red ink, and do not highlight**. If you have a payment due, please include Form OTC with your payment.

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To amend a report you filed using OTTER. Make the necessary corrections to your original report using the appropriate program. **Print a paper copy** of the corrected report, write "**Amended**" at the top of the form, and write a brief explanation of why you are amending your report and mail to: Oregon Department of Revenue, PO Box 14800, Salem OR 97309-0920. **Do not send your corrected report electronically**. **Do not use red ink, and do not highlight**. If you have a payment due, please include Form OTC with your payment.