



Change in Business Entity

12

Employers are required to notify the Employment Department of any changes in their business entity.

EXAMPLES OF STATUS CHANGES EMPLOYERS NEED TO REPORT:

- Dissolving a sole proprietorship, partnership, corporation, Limited Liability Partnership (LLP), or Limited Liability Company (LLC)
- Adding or removing a spouse or other family member as a liable owner
- Changing the members of a partnership
- Changing from a sole proprietorship to a corporation, partnership, LLP, or LLC
- Changing from a partnership to an LLC or LLP, sole proprietorship, or corporation
- Changing from an LLC or LLP to a sole proprietorship, corporation, or partnership
- Changing from a corporation to a sole proprietorship, LLC, LLP or partnership

WHY IS THIS IMPORTANT?

One reason the Employment Department requires notification is to ensure our records are accurate that the employer has a current Business Identification Number (**BIN**). The Employment Department uses the BIN to keep the liabilities of different entities separate.

HOW DOES AN EMPLOYER NOTIFY THE EMPLOYMENT DEPARTMENT OF CHANGES?

Two forms are available for Employers.

An existing entity needs to report changes by completing the “Change in Status Report” and mailing it to the Employment Department.

If there is a new entity, complete the “Combined Employer’s Registration” form and mail the form to the Department of Revenue.

WHAT HAPPENS AFTER THE EMPLOYER NOTIFIES THE STATE OF CHANGES IN BUSINESS ENTITY?

The Department of Revenue (DOR) assigns a new BIN to the new business entity.

DOR forwards this information to the Employment Department.

The Employment Department sends a Notice of Determination letter to the Employer with the BIN and additional information.

WHERE CAN THE EMPLOYER OBTAIN THE RIGHT FORM?

The Change in Status Report can be found in the back of the current year’s Oregon Combined Payroll Tax Report information.

OR

Either form may be obtained on the Internet: www.oregon.gov/dor.

OR

Either form may be obtained by calling (503) 947-1488 Option 3.

OR

Either form may be obtained from any Employment Department Tax Field Office (see list on reverse) or by writing to:

**Oregon Employment Department
Tax Section, Room 107
875 Union St. NE
Salem OR 97311-0030**

STATE EMPLOYMENT TAX OFFICES

Office	Phone	Office	Phone
Albany	541-967-2171 x 224	McMinnville	503-434-7574
Astoria	503-325-4821 x 236	Medford	541-776-6067
Beaverton	503-626-2151	Newport	541-574-2303
Bend	541-388-6086	Ontario	541-889-2710
Coos Bay area	541-756-8469	Oregon City	503-657-2002
Corvallis	541-757-4261 x 230	Pendleton	541-276-9050 x 223
Eugene	541-687-7491	Portland-Downtown	503-731-4276
Grants Pass	541-474-3151	Portland-North	503-280-6013
Gresham	503-666-1985 x 312	Redmond	541-548-8196
Hillsboro	503-681-0222	Roseburg	541-440-3344
Hood River	541-386-6020 x 230	Salem-Field Office	503-378-3352 x 322
Klamath Falls	541-883-5628	Salem-Central Office	503-947-1488
La Grande	541-963-7111 x 34		

QUESTIONS

If you have questions or need additional information, please contact the Employment Department tax representative in your area or call 503-947-1488; TDD/Nonvoice Users 711 or by email at taxinfo@emp.state.or.us You may also visit our web site at www.Oregon.gov/employ/tax

The Employment Department is an equal opportunity program and provides services to the public on an equal opportunity basis and does not discriminate in employment or the provision of public services on the basis of race, color, religion, sex, national origin, age, disability, political affiliation or belief, citizenship or marital status. Auxiliary aids and services are available upon request to individuals with disabilities or individuals with limited proficiency in English. Contact your nearest Employment Department office for assistance.
