

How to register for PTE-E (Pass-through Entity Elective tax)



Taxpayers and tax preparers

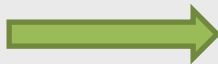


November 16, 2022

Revenue Online

Under register, click, "Register for a business tax."

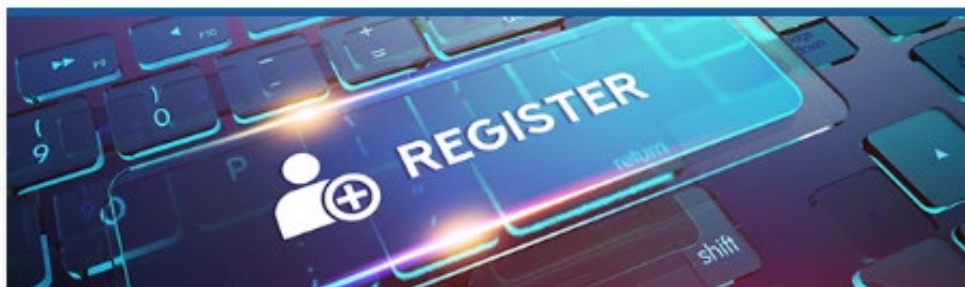
(Do not sign in or create a new Revenue Online account at this time.)



Quick Links
Access our most frequently requested actions

- > [Make a payment](#)
- > [File a return](#)
- > [Register and apply](#)

Select “Register for a business tax”



Registrations
Register for new business tax accounts

- > Register for a business tax
- > Register for marijuana tax



Choose the account type

Business Tax Registration

Submission

Registration

Account Selection


Account Selection

Persons or unitary groups with Oregon commercial activity exceeding \$750,000 must register for the Corporate Activity Tax (CAT). If you've previously registered and need to make changes to your account information, log in to your ROL account or contact the department. If you have additional questions, please visit our [CAT webpage](#).

Select the accounts you want to register for

- | | |
|--|--|
| <input type="checkbox"/> Bicycle Excise | Taxable bicycle sales by retailers. |
| <input type="checkbox"/> Corporate Activity | Taxable Oregon commercial activity. |
| <input type="checkbox"/> Heavy Equipment Rental | Taxable equipment rental by rental providers. |
| <input type="checkbox"/> High Hazard Oil Train | Transporting oil by rail in Oregon by owners. |
| <input type="checkbox"/> Psilocybin Tax | Psilocybin sales tax. |
| <input checked="" type="checkbox"/> PTE-Elective | Pass-through Entity Elective Tax. |
| <input type="checkbox"/> Vehicle Privilege | New vehicle sales by dealers. |
| <input type="checkbox"/> Vehicle Use | New vehicle sales by out-of-state dealers to Oregon residents. |

Select your applicant type

Am I a business or an individual?  *

Required 

Cancel

< Previous

Next >

Name and ID

- Entities registering for PTE-E will be a business and use their FEIN to register.
- Enter the legal name of the Pass-through Entity.

PTE-Elective Pass-through Entity Elective Tax.

Vehicle Privilege New vehicle sales by dealers.

Vehicle Use New vehicle sales by out-of-state dealers to Oregon residents.

Select your applicant type

Am I a business or an individual? [?](#)

Business ▼

Legal name * Required

ID type * Required ▼

ID * Required

[Cancel](#) [< Previous](#) [Next >](#)

What you need to register

Review the list of information you need to continue.

Business Tax Registration

Submission

Registration

Account Selection

Requirements

Requirements

What you need to continue

To complete the registration process, you'll need:

- The mailing address for each account you are registering.
- A valid email address **or** a current Revenue Online login.

Pass-through entities that file as a partnership or S corporation or limited liability company electing to be treated as a partnership or S corporation may elect to pay the PTE elective tax for tax years beginning on or after January 1, 2022. The PTE may elect to pay the PTE-E tax if all the member/owners are individuals or are pass-through entities that are owned entirely by individuals. If you have additional questions, please visit our [PTE-E webpage](#).

Registration is required to make estimated tax payments for the PTE-E tax. Registration does not mean you are making the PTE-E election. The election to pay the PTE-E tax is made when the return is timely filed.

Cancel

< Previous

Next >

Taxpayer information

Enter the business name, contact information, and mailing address of the PTE-E.

Note: If you have previously registered or filed for another tax program, the taxpayer information and mailing address will be prepopulated. If you wish to change this information, please use the *Business Change in Status Form* available at <https://oregon.gov/dor/forms>

Registration

- Account Selection
- Requirements
- Taxpayer Info**

Taxpayer Info

This is the address we have on file for this business. The only way to change this is to contact the Department of Revenue at (503) 378-4988.

Taxpayer Information

Name
LTD

Contact Information

Contact type
Business

Contact name

Phone type
Cell Phone

Country
USA

Country code
1

Area code *
Required

Phone number *
Required

Extension

Taxpayer information

Enter the business name, contact information, and mailing address of the PTE-E.

Note: If you have previously registered or filed for another tax program, the taxpayer information and mailing address will be prepopulated. If you wish to change this information, please use the *Business Change in Status Form* available at <https://oregon.gov/dor/forms>

The screenshot shows a web form titled "Mailing Address" with a blue sidebar on the left. The form contains the following fields and values:

- Is the address outside of the United States?: Radio buttons for "No" (selected) and "Yes".
- Street: 955 CENTER ST NE
- Street 2: (empty)
- Unit type: (empty) | Unit: (empty)
- City: SALEM | State: OR - OREGON
- ZIP: 97301-2556

At the bottom of the form, there are three buttons: "Cancel", "Previous" (with a left arrow), and "Next" (with a right arrow).

Instructions

Verify information and hit “Next.”

Business Tax Registration

Submission

Registration ^

- Account Selection
- Requirements
- Taxpayer Info

Account Info

- Instructions

Instructions

Account Registration Instructions

- PTE-Elective

Cancel

< Previous

Next >

Account contact information

If the account contact information for the PTE-E is different than on the previous screen, answer “yes” and fill in the correct information for PTE-E.

Business Tax Registration

Submission

Registration ^

- Account Selection
- Requirements
- Taxpayer Info

Account Info

- Instructions
- PTE Elective**

PTE Elective

Enter your tax year end date for the first year you expect to file a PTE-E return. The PTE-E tax is filed on a calendar year basis to match up with the individual owners' tax year. The distributive income of the PTE is reported on the owners' federal and Oregon tax returns in the tax year that coincides with the end of the PTE's tax year. All PTEs, whether fiscal or calendar year, will file a calendar year PTE-E tax return to report this income coinciding with the end of their tax year to match the tax year in which the owners report the income from the PTE.

Tax year end *
Required

Is this account contact information different than your taxpayer contact information?

No Yes

Is this account mailing address different than your taxpayer mailing address?

No Yes

Log in or sign up

- If you have a Revenue Online account, click “yes” and enter your username/email and password.
- If you do not have a Revenue Online account, click “no.”

Business Tax Registration

Submission

Registration ^

- Account Selection
- Requirements
- Taxpayer Info

Account Info ^

- Instructions
- PTE Elective

Revenue Online

Login

Login

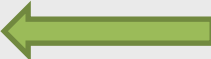
Do you have a Revenue Online account?

No	Yes
----	------------

[Associated Login Caption]

Username / Email *
Required

Password *
Required



Third-party access

If you are a third party requesting access for the taxpayer being registered, click “yes” and provide the requested information. Otherwise, proceed by clicking “Next.”

Business Tax Registration

Submission

Registration ^

- Account Selection
- Requirements
- Taxpayer Info

Account Info ^

- Instructions
- PTE Elective

Revenue Online

- Login

Login

Do you have a Revenue Online account?

No Yes

Third-party access

Are you a third party requesting access to the taxpayer being registered?

No Yes

Examples - Who should use third-party access? ⓘ

Important: The third-party process requires users to set up access to their own tax profile first. This can be done by answering the following questions and completing the sign up on the next page.

Have you or your company (the third party) ever filed a return for any program with the state of Oregon?

No Yes

Are you a business or an individual? *

Required

Cancel < Previous Next >

Register for Revenue Online

To create a Revenue Online account:

- Provide your contact information.
- Create a password.
- Choose a secret question and answer.

Business Tax Registration

Submission

Registration ^

- Account Selection
- Requirements
- Taxpayer Info

Account Info ^

- Instructions
- PTE Elective

Revenue Online

- Login
- Sign Up

Sign Up

Please fill in all of your information to sign up for a Revenue Online account. You must create an account to file returns or make payments.

Contact Information

Email - This will be your username. *

Required

Verify email * Required

Required

First name *

Required

Last name *

Required

Phone type *

Required

Phone country

USA

Phone number *

Required

Password and Security Question

Password *

Required

Verify password *

Required

Password requirements:

- Must be between 8 to 15 characters in length.
- Contain both letters and numbers.
- Use a special character (!, @, #, \$, %, ^, (,), &, *).
- Have both upper and lowercase letters.
- Cannot be the same as your username.

Secret question *

Required

Secret answer *

Required

Confirm answer *

Required

Cancel

< Previous

Next >

Information verification

If the information is correct, click submit. If not, use the menu on the left to make the necessary corrections.

Business Tax Registration

Submission

Registration ^	Name :	LTD
Account Selection	Mailing address :	955 CENTER ST NE SALEM OR 97301-2556
Requirements	Account :	PTE Elective
Taxpayer Info	PTE Elective Account :	1/1/2022 commence
Account Info ^	Revenue Online login :	@dor.oregon.gov
Instructions		
PTE Elective		
Revenue Online ^		
Login		
Sign Up		
Summary		

Confirmation

- If you would like a printable confirmation of your registration, click “Printable View.”
- If you are finished, click “OK.”

The screenshot shows a web interface for the 'Confirmation' page. At the top, there is a dark blue header with a hamburger menu icon and the text 'Confirmation'. Below this is a light blue breadcrumb trail: 'Home > Business Tax Registration > Confirmation'. The main content area is titled 'Confirmation' with a clipboard icon. It contains a thank-you message and a confirmation number: 'Thank you for your submission. Your confirmation number is 0-952-647-680. We are sending you a confirmation email. Please check your spam folder if you don't see it. You can file returns and make payments for these accounts by logging in to Revenue Online.' Below the message are two dark blue buttons: 'Printable View' and 'OK'. Two green arrows point to the right from the left side of each button, indicating the recommended action. Below the buttons is a section titled 'Survey' with a clipboard icon, containing a message: 'We value your feedback! Please take a moment to fill out our brief survey on your experience. Typically, the survey will take 2-3 minutes to complete. We actively use feedback to constantly improve our delivery and provide you with the best possible service.' A dark blue button labeled 'Take the survey' is positioned below the survey message.

Confirmation

Home > Business Tax Registration > Confirmation

Confirmation

Thank you for your submission. Your confirmation number is 0-952-647-680. We are sending you a confirmation email. Please check your spam folder if you don't see it. You can file returns and make payments for these accounts by logging in to Revenue Online.

Printable View

OK

Survey

We value your feedback! Please take a moment to fill out our brief survey on your experience. Typically, the survey will take 2-3 minutes to complete. We actively use feedback to constantly improve our delivery and provide you with the best possible service.

Take the survey

Print

A confirmation of your registration is available to print for your records.

Confirmation

Thank you for your submission. Your confirmation number is 1-617-609-856. We are sending you a confirmation email. Please check your spam folder if you don't see it. You can file returns and make payments for these accounts by logging in to Revenue Online.

Printable View



OK

Feedback

How satisfied were you with this process?



Comments

Submit Feedback

Survey

Please take a moment to submit feedback on the process.

Confirmation

Thank you for your submission. Your confirmation number is 1-617-609-856. We are sending you a confirmation email. Please check your spam folder if you don't see it. You can file returns and make payments for these accounts by logging in to Revenue Online.

Printable View

OK

Feedback

How satisfied were you with this process?



Comments

Submit Feedback

Questions?

If you have additional questions, please contact:

Email: BusinessAlternative.IncomeTax@dor.oregon.gov