

Purpose

Use Form OR-40-V to **mail** a payment to the department **without** your Oregon individual income tax return. See your return instructions, Publication OR-40-EXT, or Publication OR-ESTIMATE for more information.

Payment options

Online

You can make payments anytime at www.oregon.gov/dor. **Don't** use Form OR-40-V when paying online.

By mail

Make your check, money order, or cashier's check payable to the Oregon Department of Revenue. **Don't** mail cash. Write the tax year, "Form OR-40-V," your daytime phone, and the last four digits of your Social Security number (SSN) or individual taxpayer identification number (ITIN) on the payment.

Mailed with your tax return: If you're mailing a payment with your tax return, send the payment in the same envelope with the return and **don't** use a voucher. See your tax return for the mailing address.

Mailed without your tax return: If you're mailing a payment without your tax return, use this voucher. Mail the payment and voucher to:

Oregon Department of Revenue
PO Box 14950
Salem OR 97309-0950

Form OR-40-V instructions

Tax year. Enter the month, day, and year for the beginning and end date of the tax year for this payment. For most filers this will be January 1 through December 31 of the tax year. Example: For tax year 2025, enter:

Begins: 01/01/2025. Ends: 12/31/2025.

Quarter. This box is for your records only. You can use this box to note the quarter if you're making estimated tax payments. For calendar year 2026, the due dates for estimated tax payments are:

- Quarter 1: April 15, 2026.
- Quarter 2: June 15, 2026.
- Quarter 3: September 15, 2026.
- Quarter 4: January 15, 2027.

Taxpayer information. Completely fill out the information on the form. If your address has changed since the last time you filed a return, complete a *Change of Address/Name* form and mail it to us. Your address will not be updated using information on Form OR-40-V.

Payment type. Check the appropriate box.

Having trouble viewing this form? If you are viewing the voucher form electronically and you see a solid box instead of letters or numbers, adjust the view size to 100 percent and press the tab key to move through the fields.

Visit www.oregon.gov/dor/forms to print more vouchers.

Do you have questions or need help?

www.oregon.gov/dor
503-378-4988 or 800-356-4222
questions.dor@dor.oregon.gov

Contact us for ADA accommodations or assistance in other languages.