

## Purpose

Use Form OR-18-WC-V to **mail** a payment of withheld tax to the department **without** Form OR-18-WC on behalf of a nonresident seller of Oregon real property. See Form OR-18-WC Instructions for more information.

## Payment options

### Online payments:

Taxpayers submitting their own payment may make payments at [www.oregon.gov/dor](http://www.oregon.gov/dor). **Don't** use Form OR-18-WC-V when paying online.

### Mailed payments:

Make your check, money order, or cashier's check payable to the Oregon Department of Revenue. Write "Form OR-18-WC-V;" your daytime phone; the transferor's federal employer identification number (FEIN), or the last four digits of the transferor's Social Security number (SSN) or individual taxpayer identification number (ITIN); and the tax year on the payment. Don't mail cash.

**Payments mailed with Form OR-18-WC:** If you're mailing a payment with Form OR-18-WC, send the payment and form in the same envelope and **don't** use a voucher. See Form OR-18-WC Instructions for the mailing address to send the form and payment.

**Payments mailed without Form OR-18-WC:** If you're mailing a payment without Form OR-18-WC, mail the payment and voucher to:

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

## Form OR-18-WC-V instructions

**Authorized agent.** Use this voucher only if there is a tax payment required on Form OR-18-WC, part E, line 16.

**Tax year.** Enter the month, day, and year for the beginning and end date of the transferor's tax year that includes the closing date for this sale. 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.*

**Taxpayer information.** Completely fill out the transferor's information on the form. This payment can't be processed without the transferor's information.

**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](http://www.oregon.gov/dor/forms) to print more vouchers.

## Do you have questions or need help?

[www.oregon.gov/dor](http://www.oregon.gov/dor)  
503-378-4988 or 800-356-4222  
[questions.dor@dor.oregon.gov](mailto:questions.dor@dor.oregon.gov)

Contact us for ADA accommodations or assistance in other languages.