

Purpose

Use Form OR-19-V to **mail** a payment of withheld tax to the department on behalf of a pass-through entity's nonresident owners. See the 2021 edition of Publication OR-19 for more information.

Payment options

Online payments:

You can make payments anytime at www.oregon.gov/dor. **Don't** use Form OR-19-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-19-V," your daytime phone, the entity's federal employer identification number (FEIN), and the tax year on the payment. **Don't** mail cash.

Mail the payment and voucher to:

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

Form OR-19-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 2022, enter:

Begins: 01/01/2022. Ends: 12/31/2022.

Taxpayer information. Completely fill out the information on the form. If the entity's address has changed, complete a *Change of Address/Name* form and mail it to us. The address will not be updated using information on Form OR-19-V. Enter the phone number where the contact person may be reached during the daytime.

FEIN. Enter the entity's FEIN.

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.

Due dates for 2022 payments

Payments of withheld tax must be made for the period in which the distributive income is earned or estimated. Unless the exception applies, use the entity's tax year.

Calendar-year entities

First	April 18, 2022
Second	June 15, 2022
Third	September 15, 2022
Fourth	December 15, 2022

Fiscal-year entities

First	15th day of 4th month
Second	15th day of 6th month
Third	15th day of 9th month
Fourth	15th day of 12th month

Exception: If the entity has only noncorporate owners who use a calendar tax year, the entity may elect to use the due dates for estimated payments applicable to the owners instead.

Example. Beachside LLC's fiscal year ends September 30. Beachside's owners are all individuals who use a calendar tax year. Beachside elects to use the owners' due dates instead of the entity's due dates. It submits withheld tax payments for its nonresident owners on April 15, June 15, and September 15 of the current calendar year and January 15 of the following calendar year.

Do you have questions or need help?

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

Contact us for ADA accommodations or assistance in other languages.