

## Purpose

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

## Payment options

### Online

You can make payments anytime at [www.oregon.gov/dor](http://www.oregon.gov/dor). **Don't** use Form OR-19-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-19-V," contact name, day-time phone, and the entity's federal employer identification number (FEIN) on the payment.

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 2026, enter:

*Begins: 01/01/2026. Ends: 12/31/2026.*

**Taxpayer information.** Completely fill out the information on the form. If the entity's address has changed, send a separate letter requesting a change of address or update online at [www.oregon.gov/dor](http://www.oregon.gov/dor). 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](http://www.oregon.gov/dor/forms) to print more vouchers.

## Due dates for 2026 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 15, 2026
Second	June 15, 2026
Third	September 15, 2026
Fourth	December 15, 2026

### 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 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](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.