

## Overview

Use Form OR-21-V to **mail** an estimated payment to the department for the Pass-through Entity Elective Tax.

Prior to making your first estimated payment, you must register your business for this program to ensure your payments will apply to the correct tax type and account. Visit [www.oregon.gov/dor](http://www.oregon.gov/dor), click on "Revenue Online."

## Payment options

### Online

You can make payments anytime at [www.oregon.gov/dor](http://www.oregon.gov/dor). **Don't** use Form OR-21-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-21-V," contact name, daytime 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

**Filers without internet access only:** If you're filing Form OR-21 by mail because you don't have internet access **and** you're mailing a payment with the return, send the payment in the same envelope with the return and **don't** use a voucher. See Form OR-21 for the mailing address.

## Form OR-21-V instructions

**Tax year.** Enter the month, day, and year for the beginning and end date 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-21-V. Enter the phone number where the contact person may be reached during the daytime.

**FEIN.** Enter the entity's FEIN.

**Payment type.** Check the appropriate box.

If you're making estimated tax payments, the due dates are:

Quarter	Due date
1	4/15/2026
2	6/15/2026
3	9/15/2026
4	1/15/2027

**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.