

## 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 payments:

You can make payments anytime at [www.oregon.gov/dor](http://www.oregon.gov/dor). **Don't** use Form OR-40-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-40-V," your daytime phone, the last four digits of your Social Security number (SSN) or individual taxpayer identification number (ITIN), and the tax year on the payment. **Don't** mail cash.

**Payments mailed with a return:** If you're mailing a payment with your tax return, send the payment and return in the same envelope and **don't** use a voucher. See Form OR-40 Instructions or Form OR-40-N and Form OR-40-P Instructions for the mailing address to send your return and payment.

**Payments mailed without a return:** If you're mailing a payment without your tax return, 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 2024, enter:

*Begins: 01/01/2024. Ends: 12/31/2024.*

**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 2025, the due dates for estimated tax payments are:

- Quarter 1: April 15, 2025.
- Quarter 2: June 16, 2025.
- Quarter 3: September 15, 2025.
- Quarter 4: January 15, 2026.

**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.

If you're making an extension payment, check the "Original return" 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](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.