

Form OR-TCA Instructions

Oregon Tax Credit Auction Bidder Information

Bidding steps

1. Go to www.oregon.gov/dor and look for a link on our homepage or search “Tax credit auction” to participate.
2. Submit your online bid as an individual or business (including trusts) between 9 a.m. PST, December 8, 2025, and 5 p.m. PST, December 12, 2025. Keep a copy of the online confirmation for your records.
3. Complete Form OR-TCA to finalize your bid. If you placed more than one bid, complete a separate form for each bid.
4. Read the auction rules listed on the form carefully. Sign the form to acknowledge that you understand and agree to the rules.
5. Obtain payment for the full amount of the bid (certified check, cashier’s check, or money order only—see “Payments” below). If you bid more than once, obtain separate payments for each bid.
6. Submit the payment(s) and form(s) so that they will be received no later than 5 p.m. PST, December 19, 2025. Postmarks do not count. You may call to schedule an appointment if you plan to submit your form and payment in person.

Deadlines

The auction bidding and payment deadlines will be strictly enforced. Take care to ensure that both the bidding and payment deadlines are met. **Warning!** If you mail your payment and Form OR-TCA to the Department of Revenue, make sure you:

- Mail it early enough to ensure it’s **received** by December 19, 2025; and
- Send it to the mailing address as shown in these instructions to ensure it receives expedited treatment. **Remember, postmarks don’t count.**

Payments

We will only accept bank-issued certified checks, bank-issued cashier’s checks, or money orders made payable to Oregon Department of Revenue as valid forms of payment. Cash, personal checks, and wire transfers are not acceptable forms of payment. They will be returned to you, and your bid won’t be considered in the auction.

If your bid isn’t successful, we’ll return your payment to the address on Form OR-TCA. Before you submit your form and payment, make sure that your address is correct. Interest isn’t paid on returned payments.

Verify your banking institution’s procedures and possible fees to cancel your payment if it’s returned to you. If you’re using a money order, we recommend that you use the U.S. Postal Service (USPS), because USPS can easily re-issue the money order.

Contact information

Email: tax.creditauction@dor.oregon.gov

You may call to schedule an appointment if you plan to hand-deliver your payment and Form OR-TCA at any of these Department of Revenue locations:

Bend

951 SW Simpson Avenue, Suite 100 — 541-388-6139

Eugene

1600 Valley River Drive, Suite 310 — 541-686-7935

Gresham

1550 NW Eastman Parkway, Suite 220 — 503-674-6272

Medford

3613 Aviation Way, Suite 102 — 541-858-6500

Portland

800 NE Oregon Street, Suite 505 — 971-673-0700

Salem

955 Center Street, 1st floor payment center — 503-945-8050

Mail form(s) and payment(s) to:

Oregon Department of Revenue
Attention: Tax Credit Auction
PO Box 14600
Salem OR 97309-5049

Do you have questions or need help?

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

Contact us for ADA accommodations or assistance in other languages.