Oregon Corporation Tax Payment Voucher Instructions
Use this voucher to send the following payments:

- Tax due for original return, which has been e-filed or mailed separately.
- Tax due by the original return's due date if you are filing for an extension on your return.
- Estimated tax payments.
- Tax due for an amended return filed for any year.
Do not use this voucher if:
- Payment is being sent electronically.
- Payment is for pass-through entity withholding, instead use Form TPV-19 (see Form OR-19, 150-101-182).


## Required for accurate processing:

- Check the calendar or fiscal tax year box. If you are a fiscal year filer, fill in the beginning and ending dates of your tax year.
- Enter your BIN (Oregon business identification number, NOT your Oregon registry number), if known. If this is your first filing with the department, check the first-time filer box and leave blank; a BIN will be assigned.
- Enter your FEIN (federal employer identification number), required.
- Check the Composite Return box only if you are a pass-through entity making a payment on behalf of corporate owners electing to be part of a composite return.
Make your check payable to: Oregon Department of Revenue. To ensure proper credit to your account, write the filer's name, BIN or FEIN, and tax year on your check.


## Mailing information:

Estimated and extension payments:
Oregon Department of Revenue
PO Box 14780
Salem OR 97309-0469
All other payments:
Oregon Department of Revenue
PO Box 14790
Salem OR 97309-0470

