

# Income tax filing extension



December 2007

[www.oregon.gov/DOR](http://www.oregon.gov/DOR)

Generally, Oregon allows you the same extension you have for your federal return. However, in some cases, you will need to file the **Oregon extension form**, Form 40-EXT. The following will help you decide when you need to file Oregon Form 40-EXT:

- If you filed a federal extension, Form 4868, and you expect to get a refund for Oregon:
  - Do not file Form 40-EXT.
  - Check the extension box on your Oregon tax return when you file your return.
  - Keep a copy of your federal extension in your records. You are not required to send us a copy of your federal extension.
- If you did not file a federal extension but need more time to file for **Oregon only** and you expect an Oregon refund:
  - File Oregon Form 40-EXT. Enter -0- in the payment amount box on Form 40-EXT, *Automatic Extension for Individuals*. Mail the Form 40-EXT to: *Extension Clerk, Oregon Department of Revenue, PO Box 14950, Salem OR 97309-0980*.
  - Check the extension box on your Oregon tax return when you file your return.
  - Keep a copy of your extension in your records.
- If you need more time to file for Oregon and you need to make a tax payment to Oregon:
  - Complete the tax payment worksheet on Form 40-EXT. Complete and detach the payment voucher. Send the payment voucher and your check or money order by April 15, 2008, to: *Extension Clerk, Oregon Department of Revenue, PO Box 14950, Salem OR 97309-0950*. If paying by credit card, write "credit card payment" on your voucher and mail the voucher to the address above.
  - Check the extension box on your Oregon tax return when you file your return.
  - Keep a copy of your extension in your records.

## **An extension does not mean more time to pay!**

You must pay any tax you expect to owe with your extension form by April 15, 2008. If you do not pay all

the tax due with your extension, you will owe interest on the unpaid balance after April 15, 2008, until the date it is paid. To avoid penalty and interest charges, include enough payment with your extension to cover your tax liability. If you discover you have overpaid, you will receive a refund. The current interest rate is 9 percent per year. If the tax is not paid within 60 days of our bill, the interest rate increases to 13 percent per year.

## **Were you stationed in a designated combat zone?**

Did you receive additional time to file your federal return and pay your federal tax? If so, Oregon allows the same additional time to file and pay. Write "combat zone" in blue or black ink at the top of your return when you file it.

## **Do you live in an area affected by a national disaster?**

Did you receive additional time to file your federal tax return and pay your federal tax? If so, you may qualify for additional time to file your Oregon return and pay your Oregon tax. Please call the department for information and instructions on filing or visit our website.

## **Taxpayer assistance**

**General tax information** ..... [www.oregon.gov/DOR](http://www.oregon.gov/DOR)  
Salem ..... 503-378-4988  
Toll-free from an Oregon prefix ..... 1-800-356-4222

### **Asistencia en español:**

Salem ..... 503-378-4988  
Gratis de prefijo de Oregon ..... 1-800-356-4222

### **TTY (hearing or speech impaired; machine only):**

Salem ..... 503-945-8617  
Toll-free from an Oregon prefix ..... 1-800-886-7204

**Americans with Disabilities Act (ADA):** Call one of the help numbers for information in alternative formats.