

FORM
40-EXT

**APPLICATION FOR AUTOMATIC
EXTENSION OF TIME TO FILE OREGON
INDIVIDUAL INCOME TAX RETURN**

2005

Note to fiscal year taxpayers: File Form 40-EXT by the regular due date of your return.

Use Form 40-EXT to apply for an automatic six month extension of time to file your Oregon return. Please note that all federal extensions of time to file individual income tax returns will be honored as valid Oregon extensions. If you received a federal automatic six month extension (federal Form 4868), do not use Oregon Form 40-EXT unless you owe Oregon tax for 2005. **Complete Oregon Form 40-EXT only if:**

- You owe Oregon tax for 2005 and you cannot file your 2005 Oregon return by April 17, 2006; or
- You are filing an extension for Oregon only.

Complete the tax payment worksheet below to determine if you owe Oregon tax for 2005. If you owe Oregon tax, the **tax must be paid by April 17, 2006.**

An extension of time to file your return is not an extension of time to pay your tax. If you do not pay all of the tax due with your extension, you will owe interest on the unpaid balance after April 17, 2006, until the date of your payment. The 2006 interest rate is 7 percent per year. You may also owe a late payment penalty. See "Penalties and interest" on page 2.

To apply for an automatic six month Oregon extension, file Form 40-EXT by April 17, 2006. If you are a fiscal year taxpayer, file Form 40-EXT by the regular due date of your return. Enter your name(s), Social Security number(s), and address on Form 40-EXT below. Detach and mail Form 40-EXT to the department's extension clerk. For general instructions and the extension clerk's mailing address, see page 2.

TAX PAYMENT WORKSHEET

1. Total income tax liability for 2005. This is the amount you expect to enter on Form 40, line 42; Form 40S, line 19; Form 40N, line 60; or Form 40P, line 60 1

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2. Total income tax payments for 2005 (withholding, estimated payments, and working family child care credit) 2

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If the amount on line 2 is more than the amount on line 1, you do not owe Oregon tax.
If the amount on line 1 is more than the amount on line 2, continue to line 3.

3. **Tax to pay with extension.** Line 1 minus line 2. Enter the result here and in the "Enter Payment Amount" box on Form 40-EXT below 3

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150-101-165 (Rev. 12-05) Web

Keep your completed tax payment worksheet with your records. Do not mail the worksheet to the department.

▼ Detach Here

Detach Here ▼

For Tax Year
2005
or Fiscal Year Ending _____

**APPLICATION FOR AUTOMATIC
EXTENSION OF TIME TO FILE OREGON
INDIVIDUAL INCOME TAX RETURN**

FORM
40-EXT
150-101-165 (Rev. 12-05)

Department of Revenue Use Only

- Check if filing Form MNR
 First time filer New name/address Telephone Number _____

Last name	First name and initial	SSN or BIN
Spouse's last name if joint payment	Spouse's first name and initial	Spouse's SSN if joint payment

Enter Payment Amount

\$

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Current mailing address	City	State	ZIP code
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Form 40-EXT General Instructions

If you owe Oregon tax for 2005 and need additional time to file your Oregon return, complete Form 40-EXT. Detach and mail Form 40-EXT along with your check or money order to the department's extension clerk by April 17, 2006. If you are paying the tax with a credit card, complete Form 40-EXT and write "credit card payment" directly above the payment amount box before mailing your extension request. Be sure to **check box 7b** on your Oregon return when you file. Do not attach a copy of the extension to your Oregon return. Keep a copy of your Oregon extension with your records.

If you do not owe Oregon tax for 2005 and you have a federal extension, do not complete Form 40-EXT. Oregon will allow you the same extension. Be sure to **check box 7b** on your Oregon return when you file. Do not attach a copy of the federal extension to your Oregon return. Keep a copy of your federal extension with your records.

If you do not owe Oregon tax for 2005 but you need additional time to file your Oregon return and you do not have a federal extension, you do not need to complete Form 40-EXT. You have three years from the original due date of April 17, 2006 to file your return and claim a refund. There is no late filing penalty for a refund return. **However**, if there is a possibility you could owe Oregon tax for 2005, complete Form 40-EXT as a precaution against a late filing penalty. See "Penalties and interest" on this page. Fill out Form 40-EXT and enter -0- in the payment amount box. Detach and mail Form 40-EXT to the department's extension clerk by April 17, 2006. Be sure to **check box 7b** on your Oregon return when you file. Do not attach a copy of the extension to your Oregon return. Keep a copy of your Oregon extension with your records.

Were you stationed in a designated combat zone? Did you receive additional time to file your 2005 federal return and pay your 2005 federal tax? If so, Oregon allows you 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.

Are you filing an extension for a Multiple Nonresident (MNR) return? If so, be sure to check the Form MNR box. Enter the entity's name in the last name field and the Oregon

business identification number (BIN) in the SSN field. Do **not** enter the federal employer identification number (FEIN).

Penalties and interest. If you do not pay at least 90 percent of your total tax liability by April 17, 2006, a 5 percent late payment penalty plus interest may be added to your tax due. If you do not file your return within three months after the due date of the return, including extensions, a 20 percent late filing penalty plus interest may be added.

Payments. If you are sending a tax payment, make your check or money order payable to "**Oregon Department of Revenue.**" Be sure to write your daytime telephone number and "2005 40-EXT" on your check or money order. To help us speed the processing of your request, please use **blue or black ball point ink**. Do not use gel ink or the color red, and do not postdate your check. Detach and mail Form 40-EXT along with your check or money order to the department's extension clerk by April 17, 2006.

Credit card payments. You can pay your 2005 tax through a third-party service provider using your Visa, MasterCard, or Discover credit card. Contact one of the service providers listed below. The service provider will charge you a convenience fee based on the amount of your tax payment. The convenience fee, terms, and conditions may vary among providers. If you accept the credit card transaction, you will receive a confirmation number. Please keep this confirmation number as proof of payment. Choose one of the following service providers:

- **Link2Gov Corporation.** Visit their Web site at www.ortaxpayment.com.
- **Official Payments Corporation.** Call 1-866-720-1327, or visit their Web site at www.officialpayments.com.

If you are paying the tax with a credit card, complete Form 40-EXT and write "credit card payment" directly above the payment amount box. Detach and mail Form 40-EXT to the department's extension clerk by April 17, 2006. Mail to:

**Extension Clerk
Oregon Department of Revenue
PO Box 14950
Salem OR 97309-0980**