

Form 40-EXT General Instructions

If you owe Oregon tax for 2006 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 16, 2007. 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. When you file your Oregon return, be sure to **check box 7b** and enter this payment as an estimated payment on Form 40, line 43; Form 40N, line 61; or Form 40P, line 60. 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 2006 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 2006 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 16, 2007 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 2006, 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 16, 2007. 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 2006 federal return and pay your 2006 federal tax? If so, Oregon allows you the same additional time to file and pay. You do not need to file Form 40-EXT. Write "**Combat zone**" in blue or black ink at the top of your tax return when you file.

Are you filing an extension for a composite return? If so, be sure to check the composite return 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 16, 2007, 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 "2006 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 16, 2007.

Credit card payments. You can pay your 2006 tax through a third-party service provider using your Visa, MasterCard, or Discover credit card. Contact the service provider listed below. The provider will charge you a convenience fee based on the amount of your tax payment. If you accept the credit card transaction, you will receive a confirmation number. Please keep this confirmation number as proof of payment.

Service provider:

Official Payments Corporation. Call 1-866-720-1327, or visit their website 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 16, 2007. Mail to:

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