Clear Form

FORM
40-EXT

OREGON AUTOMATIC EXTENSION FOR INDIVIDUALS AND PAYMENT VOUCHER

2004

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

If you filed a federal extension and you expect to get a refund for Oregon, you do not need to file Oregon Form 40-EXT. **Use Form 40-EXT only if:**

- **You did not file a federal extension but you need more time to file for Oregon only and you expect an Oregon refund.**
  - —File Oregon Form 40-EXT. Fill out Form 40-V, *Oregon Income Tax Payment Voucher,* and enter -0- in the payment amount box. Mail the entire Form 40-EXT to the department's extension clerk.
  - —Check box 7b on your Oregon return. Keep a copy of your extension in your records.
- **You need more time to file for Oregon and you need to make a tax payment to Oregon.**
  - —Complete the tax payment worksheet below. Fill out and detach Form 40-V, *Oregon Income Tax Payment Voucher.* Mail the payment voucher and your check or money order by April 15, 2005, to the department's extension clerk. If paying by credit card, write "credit card payment" on Form 40-V and mail the voucher to the department's extension clerk.
  - —Check box 7b on your Oregon return. Keep a copy of your extension in your records.

An extension does not mean more time to pay. If you do not pay at least 90 percent of your total tax liability by April 15, 2005, a 5 percent late payment penalty, plus interest, may be added to your tax due. If you do not file your return by August 15, 2005, you may be assessed an additional 20 percent penalty, plus interest.

Fill in your Social Security number(s) (SSN) and the first four letters of your last name(s) on the voucher below. If you owe, make your check or money order out to "**Oregon Department of Revenue**." Be sure to write your daytime telephone number and "2004 40-EXT" on your check or money order. To help us speed processing, **use blue or black ink** to fill out your voucher and check. Do not use red ink. Do not postdate your check. Mail to:

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

TAX PAYMENT WORKSHEET

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

1. Estimate of your 2004 Oregon net tax liability ..... 1 [ ]
2. Total 2004 Oregon tax payments (withholding, estimated payments, and working family child care credit) ..... 2 [ ]
   Is line 2 more than line 1? If yes, enter -0- on line 3 and in the "Enter Payment Amount" box on the voucher below. If no, continue to line 3.
3. Tax to pay with extension. Subtract line 2 from line 1. Enter the difference here and in the "Enter Payment Amount" box on the voucher below ..... 3 [ ]

150-101-165 (Rev. 12-04)

▼ Detach Here — Detach Here ▼

OREGON INCOME TAX PAYMENT VOUCHER

150-101-172 (Rev. 12-04) Web

FORM
40-V

Department of Revenue Use Only

Clear Form

- **Tax Year** (check only one):
  - ☐ **Calendar Year**
  - ☐ **Fiscal Year—** Begins ___|___|___
    Ends ___|___|___
- **Payment Type** (check only one):
  - ☐ 2004 Return
  - ☒ **2004 Extension**
  - ☐ 2005 Estimated Tax—Quarter: ____
  - ☐ Amended Return—Tax Year: _____
  - ☐ Prior Year Return—Tax Year: _____

- Your SSN ___|___|___ • First four letters of last name _____
- Spouse's SSN ___|___|___ • First four letters of last name _____

Enter Payment Amount
$ _____.00

Your name: last, first, and initial _____
Spouse's name: last, first, and initial (if joint payment) _____
Mailing address _____ Telephone Number (____) _____
City _____ State ___ Zip Code _____ ☐ First time filer ☐ New name or address