

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

**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 2007. **Complete Oregon Form 40-EXT only if:**

- You owe Oregon tax for 2007 and you cannot file your 2007 Oregon return by April 15, 2008 and will be making a payment; or
- You are filing an extension for Oregon only.

Complete the tax payment worksheet below to determine if you owe Oregon tax for 2007. If you owe Oregon tax, the **tax must be paid by April 15, 2008.**

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 15, 2008, until the date of your full payment. The 2008 interest rate is 9 percent. 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 15, 2008. 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 2007. This is the amount you expect to enter on Form 40, line 41; Form 40S, line 18; Form 40N or Form 40P, line 58 ..... 1

2. Total income tax payments (withholding, estimated payments) and refundable credits for 2007. This is the amount you expect to enter on Form 40, line 47; Form 40S, line 23; Form 40N or Form 40P, line 65 ..... 2

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

150-101-165 (Rev. 12-07)

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

▼ Detach Here

Detach Here ▼

For Tax Year  
**2007**  
or Fiscal Year Ending \_\_\_\_\_

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

FORM  
**40-EXT**  
150-101-165 (Rev. 12-07) Web

Department of Revenue Use Only

Check if:  Filing a composite return **Mail your payment to:** Extension Clerk, Oregon Dept. of Revenue, PO Box 14950, Salem OR 97309-0950  
 First time Oregon filer  
 New name or address Daytime Telephone Number \_\_\_\_\_

**Enter Payment Amount**  
\$

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)
Current mailing address		City
		State
		ZIP code

## Form 40-EXT General Instructions

**If you owe Oregon tax** for 2007 and need additional time to file your Oregon return and are making a payment, 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 15, 2008. 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 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 2007 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 2007 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 15, 2008 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 2007, 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 15, 2008. 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 2007 federal return and pay your 2007 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 "Filing a 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 15, 2008, 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 "2007 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 15, 2008.

**Credit card payments.** You can pay your 2007 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](http://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 15, 2008. Mail to:

**Extension Clerk  
Oregon Department of Revenue  
PO Box 14950  
Salem OR 97309-0950**