40-EXT

Application for Automatic Extension of Time to File Oregon Individual Income Tax Return

2011

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. We will honor all federal extensions of time to file individual income tax returns as valid Oregon extensions. If you received a federal automatic six-month extension (federal Form 4868), don't use Oregon Form 40-EXT unless you owe Oregon tax for 2011. Complete Oregon Form 40-EXT only if you:

- Owe Oregon tax for 2011, cannot file your 2011 Oregon return by April 17, 2012, and will be making a payment; or
- Are filing an extension for Oregon only.

Complete the tax payment worksheet below to determine if you owe Oregon tax for 2011. If you owe Oregon tax, **you must pay it by April 17, 2012.**

An extension of time to file your return isn't an extension of time to pay your tax. If you don't pay all of the tax due when you apply for your extension, you will owe interest on the unpaid balance from April 17, 2012 until the date you pay it in full. The 2012 interest rate is 5 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 17, 2012. If you are a fiscal year tax-payer, 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 us. Instructions and mailing address are on page 2.

	TAX P	AYMENT WORKSH	IEET		
1. Total income tax liability for 2011. This is the amount you expect to enter on Form 40, line 41; Form 40N or Form 40P, line 58				1	00
2. Total income tax payments (withholding, estimated payments) and refundable credits for 2011. This is the amount you expect to enter on Form 40, line 47; Form 40N or Form 40P, line 65				2	00
If the amount on line 2 is mo If the amount on line 1 is mo			•		
3. Tax to pay with extension. and in the "Enter Payment A			3	00	
EXTENSI	TOMATIC TILE OREGON X RETURN	FORM 40-EXT	Department of Re	Detach Here V	
or Fiscal Year Ending Check if: First time Oregon filer New name or address	<u> </u>		150-101-165 (Rev. 12-11) Dregon Dept. of Revenue, P	O Box 14950, Salem	OR 97309-0950
	Daytime Telephone N	Number		Enter Payment	Amount
Last name	First name and initial	SSN or BIN	\$		0 0
Spouse's/RDP's last name (if joint payment)	Spouse's/RDP's first name	and initial Spouse's/RDP's SS	SN (if joint payment)		
Current mailing address		City		State ZIP code	

Form 40-EXT General Instructions

If you owe Oregon tax for 2011, need more time to file your Oregon return, and are making a payment, complete Form 40-EXT. Detach and mail to us Form 40-EXT with your check or money order by April 17, 2012. If you're paying by credit card or electronic payment from your checking or savings account, complete Form 40-EXT and write either "credit card payment" or "electronic payment" directly above the payment amount box. Later, when you file your Oregon return, check box 7b and enter this payment as an estimated payment on Form 40, line 43; Form 40N or Form 40P, line 60. Don't attach a copy of the extension to your Oregon return. Keep a copy of your Oregon extension with your records.

If you don't owe Oregon tax for 2011 and you have a federal extension, don't complete Form 40-EXT. Oregon will give you the same extension. **Check box 7b** on your Oregon return when you file. Don't attach a copy of the federal extension to your Oregon return. Keep a copy of your federal extension with your records.

If you don't owe Oregon tax for 2011 but need more time to file your Oregon return and you don't have a federal extension, you don't need to complete Form 40-EXT. You have three years from the original due date of April 17, 2012 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 2011, 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 us by April 17, 2012. Check box 7b on your Oregon return when you file. Don't 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? If so, did you get more time to file your 2011 federal return and pay your 2011 federal tax? Oregon allows you the same additional time to file and pay your tax. You don't need to file Form 40-EXT. Just 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, use Form OC to file your extension and Form OC-V to send your payment. You can download these forms at www.oregon.gov/dor.

Penalties and interest. You must pay at least 90 percent of your total tax liability by April 17, 2012. If you don't, we could add a 5 percent late-payment penalty to your tax due. If you don't file your return within three months after the return's due date, including extensions, we may add a 20 percent late filing penalty. You will owe interest on the unpaid tax from April 17, 2012 until the date you pay it in full.

Payment options. You may pay by electronic payment from your checking or savings account, credit card, check, or money order.

Electronic payment from your checking or savings account. You may pay your 2011 tax directly from your checking or savings account. There is no fee for this service. This option is available only at www.oregon.gov/dor.

Credit card payments. You may pay your 2011 tax with your Visa, MasterCard, or Discover credit card through a third-party service provider. Contact the service provider listed below. The provider will charge you a fee based on the amount of your tax payment. If you choose this payment method, the provider will give you a confirmation number. Please keep this confirmation number as proof of payment.

Service provider:

Official Payments Corporation, 1-866-720-1327; www.officialpayments.com.

Check or money order. If you're sending us a tax payment, make your check or money order payable to "Oregon Department of Revenue." Write your daytime telephone number and "2011 40-EXT" on your check or money order. To help us process your request faster, please use blue or black ball point ink. Don't use gel ink, or red or purple ink, and don't postdate your check. Detach Form 40-EXT and mail it to us with your check or money order by April 17, 2012.

If you are paying by credit card or electronic payment from your checking or savings account, complete Form 40-EXT and write either "credit card payment" or "electronic payment" directly above the payment amount box. Detach and mail Form 40-EXT to us by April 17, 2012. Mail to:

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