

## Page 1 of 2, 150-101-165 (Rev. 12-17) Oregon Department of Revenue

**Submit Form OR-40-V with the "Extension payment" box checked ONLY IF you are sending us an extension payment by check or money order.**

- Owe Oregon tax for 2017;
- Can't file your 2017 Oregon return by April 17, 2018;
- Will be making a payment; and
- Need an extension for Oregon only.

**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'll owe interest on the unpaid balance from April 18, 2018 until the date you pay it in full. The 2018 interest rate is 5 percent. You may also owe a late payment penalty. See "Penalties and interest" on page 2.

**Note:** If you are a fiscal year taxpayer, file Form OR-40-V, with the extension payment box checked, by the regular due date of your return.

## Tax payment worksheet

1. Tax after standard and carryforward credits for 2017. This is the amount you expect to enter on Form OR-40, line 31; Form OR-40-N, line 56; or Form OR-40-P, line 55..... 1.
  2. Total income tax payments (withholding, estimated payments) and refundable credits for 2017. This is the amount you expect to enter on Form OR-40, line 38; Form OR-40-N, line 64; or Form OR-40-P, line 63 ..... 2.   
 —If the amount on line 2 is more than the amount on line 1, you don't 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 OR-40-V below..... 3.

☐ Original return. ☐ Estimated payment.

☐ Extension payment. ☐ Amended return.

Office use only
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First name and initial	Last name	SSN
Spouse's first name and initial	Spouse's last name	SSN
Current mailing address		
City	State	ZIP code
		Contact phone

\$ .00

## General instructions

**If you owe Oregon tax** for 2017 and need more time to file your Oregon return, use the tax payment worksheet above to calculate your payment. Enter your name(s), Social Security number(s), phone number, and address on Form OR-40-V, check the extension payment checkbox, and mail your check or money order by April 17, 2018. If you're paying by credit card or electronic payment from your checking or savings account, you don't need to complete Form OR-40-V. Later, when you file your Oregon return, check the "Extension filed" checkbox at the top of your return and enter this payment as an estimated payment on Form OR-40, line 34; Form OR-40-N, line 59; or Form OR-40-P, line 58. Don't include a copy of the tax payment worksheet with your Oregon return. Keep it with your records.

**If you don't owe Oregon tax** for 2017, whether or not you have a federal extension, check the "Extension filed" checkbox when you file your Oregon return.

**Were you stationed in a designated combat zone?** If so, did you get more time to file your 2017 federal return and pay your 2017 federal tax? Oregon allows you the same additional time to file and pay your tax. Check the "Extension filed" checkbox when you file your return.

**Are you filing an extension for a composite return?** If so, use Form OR-OC to file your extension and Form OR-OC-V to send your payment. You can download these forms at [www.oregon.gov/dor](http://www.oregon.gov/dor).

**Penalties and interest.** You must pay at least 90 percent of your total tax liability by April 17, 2018. 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 18, 2018 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. **Don't mail Form OR-40-V if you submit your payment electronically.** Select "Estimated payment" as your payment type and check the "Extension filed" checkbox when you file your return.

**Electronic payment from your checking or savings account.** You may pay your 2017 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](http://www.oregon.gov/dor).

**Credit card payments.** You may pay your 2017 tax with your Visa, MasterCard, or Discover credit card online if you have filed a return with us. The third-party service 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. Keep this confirmation number as proof of payment. This option is available on Revenue Online at [www.oregon.gov/dor](http://www.oregon.gov/dor).

**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 the last four numbers of your SSN and "2017 Form OR-40-V" on your check or money order. To help us process your request faster, use blue or black ballpoint ink. Don't use gel ink, or red or purple ink, and don't post-date your check. Detach Form OR-40-V with the extension payment checkbox checked and mail it to us with your check or money order by April 17, 2018. Mail to:

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

### Do you have questions or need help?

[www.oregon.gov/dor](http://www.oregon.gov/dor)  
(503) 378-4988 or (800) 356-4222  
[questions.dor@oregon.gov](mailto:questions.dor@oregon.gov)

Contact us for ADA accommodations or assistance in other languages.