

FORM
40-EXT

**OREGON AUTOMATIC EXTENSION
FOR INDIVIDUALS
AND EXTENSION PAYMENT COUPON**

2002

• Please read the instructions carefully. **Note to fiscal year taxpayers:** File Form 40-EXT by the regular due date of your return.

Use Form 40-EXT **only** if:

- You cannot file your Oregon return by April 15, 2003, **AND**
- You are making a tax payment to Oregon. (File Form 40-EXT with your payment even if you also filed a federal extension),
OR
- You are not filing a federal extension and you only need more time to file for Oregon only.

Complete the tax payment worksheet below to determine if you owe Oregon tax.

- Fill out the payment coupon below and mail your completed coupon and your payment to the Oregon Department of Revenue by April 15, 2003 to avoid late payment penalties.
- To help us speed processing, we ask that you **use blue or black ink** to fill out your coupon and check. **Do not use red ink or gel pens and do not postdate your check.**

REMEMBER, an extension of time to file your return is not an extension of time to pay your tax. If you do not pay at least 90 percent of your total tax liability by April 15, 2003, 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, 2003, you may be assessed an additional 20 percent penalty, plus interest.



Did you know you can file your 2002 return electronically? Visit us at: www.dor.state.or.us for more information.

TAX PAYMENT WORKSHEET

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

1. Estimate of your 2002 Oregon net tax liability	1	<input type="text"/>	<input type="text"/>
2. Total 2002 Oregon tax payments (withholding and estimated payments)	2	<input type="text"/>	<input type="text"/>
Is line 2 more than line 1? If yes , enter -0- on line 3 and in the "Enter Payment Amount" box on the coupon 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 coupon below	3	<input type="text"/>	<input type="text"/>

Fill in your name(s), address, and Social Security number(s) on the coupon below. Make your check or money order out to **"Oregon Department of Revenue."** Be sure to write your Social Security number(s) and "2002 40-EXT" on your check or money order.

COMPLETE THE COUPON, DETACH, AND MAIL WITH YOUR PAYMENT TO:

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

▼ Cut Here

Cut Here ▼

For Tax Year 2002	OREGON AUTOMATIC EXTENSION PAYMENT COUPON	FORM 40-EXT	Department Use Only Date received
or Fiscal Year Beginning: Mo / Day / Year	Ending: Mo / Day / Year		
Social Security number	<input type="text"/>	First four letters of your last name	
Spouse's Social Security number	<input type="text"/>	First four letters of spouse's last name	Enter Payment Amount
			\$ <input type="text"/> . 0 0

Last name, first name, and initial		Spouse's last name, first name, and initial (if joint payment)	
Mailing address		<input type="checkbox"/> Check if new address	<input type="checkbox"/> Check if a first-time Oregon filer
City	State	ZIP code	Telephone number ()