

General Instructions

If you owe Oregon tax for 2016 and need more time to file your Oregon return, use the tax payment worksheet above to calculate your payment. Fill out Form OR-40-V, check the extension payment checkbox, and mail your check or money order by April 18, 2017. 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 2016, 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 2016 federal return and pay your 2016 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.

Penalties and interest. You must pay at least 90 percent of your total tax liability by April 18, 2017. 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 19, 2017 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 when filing electronically and check the "Extension filed" checkbox when you file your return.

Electronic payment from your checking or savings account. You may pay your 2016 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 2016 tax with your Visa, MasterCard, American Express, or Discover credit card through a third-party service provider. 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. Keep this confirmation number as proof of payment. This option is available on Revenue Online at 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 your daytime phone number and "2016 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 18, 2017. Mail to:

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