

# 2019 Publication OR-40-EXT

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(Rev. 03-27-20, ver. 01)

Oregon Department of Revenue

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

**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.**

**Due date extension.** Director's Order 20-01 extended the 2019 Oregon tax filing and payment deadline from April 15, 2020 to July 15, 2020. The date by which certain penalties are imposed, late payment interest begins accruing, and your extension must be filed have also been extended.

We'll honor all federal extensions of time to file individual income tax returns as valid Oregon extensions. If you can't file your Oregon return by the due date and you received a federal automatic extension until October 15, 2020 (federal Form 4868), **you don't need to request an Oregon extension unless you owe Oregon tax.**

Complete the tax payment worksheet below to determine if you owe Oregon tax for 2019. If you owe tax, **request an Oregon extension for 2019 by making an extension payment**

**by July 15, 2020.** Use Form OR-40-V to request an extension only if you're making your extension payment by check or money order. Payment and filing instructions are on page 2.

**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 July 16, 2020 until the date you pay it in full. The 2020 interest rate is 6 percent. You may also owe a late payment penalty. See "Penalties and interest" on page 2.

**Note for fiscal-year filers:** If you are a fiscal-year taxpayer, make your extension payment by the regular due date of your return. If you're sending us a payment by check or money order, be sure to include the beginning and ending dates of your fiscal year on Form OR-40-V.

### Tax payment worksheet

1. Tax after standard and carryforward credits for 2019. This is the amount you expect to enter on Form OR-40, line 29; Form OR-40-N, line 54; or Form OR-40-P, line 53 ..... 1.
2. Total income tax payments (withholding, estimated payments) and refundable credits for 2019. This is the amount you expect to enter on Form OR-40, line 36; Form OR-40-N, line 62; or Form OR-40-P, line 61 ..... 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. .... 3.

**Keep your completed tax payment worksheet with your records. Don't mail the worksheet to us.**

## Form OR-40-V, Oregon Individual Income Tax Payment Voucher

● **Tax year:**

Begins:   /  /    
Ends:   /  /  

Office use only
●

● **Payment type** (check only one):

- Original return
- Amended return
- Extension payment
- Estimated payment



First name	Initial	Last name	SSN
Spouse's first name	Initial	Spouse's last name	SSN
Current mailing address			
City	State	ZIP code	Contact phone (    )    -

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Enter payment amount

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## General instructions

**If you owe Oregon tax** for 2019 and need more time to file your Oregon return, use the tax payment worksheet on page 1 to calculate your extension payment and follow the payment instructions below. To avoid penalty and interest, make your extension payment by July 15, 2020. When you file your Oregon return, check the “Extension filed” checkbox and include your extension payment as an estimated payment on Form OR-40, line 32; Form OR-40-N, line 57; or Form OR-40-P, line 56. 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 2019, 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 2019 federal return and pay your 2019 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 July 15, 2020. 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 July 16, 2020 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. **Note:** Payments in cash can be made only in person at our main office, located at 955 Center Street NE in Salem. **Don’t mail Form OR-40-V if you submit your payment electronically.**

**Electronic payment from your checking or savings account.** You may pay your 2019 tax directly from your checking or savings account. There is no fee for this service. This option is available on Revenue Online at [www.oregon.gov/dor](http://www.oregon.gov/dor).

**Credit card payments.** You may pay your 2019 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, complete Form OR-40-V with your name and Social Security number (SSN) (and your spouse’s name and SSN, if making a joint payment), address, and contact phone. Include the beginning and ending dates for the tax year. Enter the payment amount from line 3 of the tax payment worksheet, and check the “Extension payment” checkbox. Make your check or money order payable to “Oregon Department of Revenue.” Write the last four numbers of your SSN and “2019 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. Send us the completed Form OR-40-V with your payment by July 15, 2020. 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.