

# 2024 Publication OR-40-EXT

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(Rev. 08-28-24, ver. 01)

Oregon Department of Revenue

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

### General information

Use Publication OR-40-EXT to determine if you need to request an automatic extension of time for filing an Oregon individual income tax return. The due date for filing your 2024 return with an extension is **October 15, 2025**.

Oregon honors all federal automatic six-month extensions of time to file individual income tax returns (federal Form 4868) as valid Oregon extensions.

Only request an Oregon extension if you don't have a federal extension, you owe for Oregon, and you can't file your return by the return due date (April 15, 2025). **Note:** You don't need to request an Oregon extension unless you owe Oregon tax.

If you need an Oregon filing extension, request the extension based upon your extension payment method. See "Payment options."

**An extension of time to file your return isn't an extension of time to pay your tax.** If you don't pay all the tax due by April 15, 2025, you'll owe interest on the unpaid balance from April 16, 2025 until the date you pay it in full. The 2025 annual interest rate is 9 percent. You may also owe a late payment penalty. See "Penalties and interest" information under "Specific instructions."

### Specific instructions

If you owe Oregon tax for 2024 and need more time to file your Oregon return, use the **Extension payment worksheet** on the next page to calculate your extension payment, then follow the payment instructions under "Payment options." To avoid penalty and interest, make your extension payment by April 15, 2025.

Whether or not you owe Oregon tax for 2024, mark the "Extension filed" checkbox (even if you had an Oregon or federal extension) when you file your Oregon return.

When filing your 2024 Oregon tax return, include your extension 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 the **Extension payment worksheet** with your Oregon return. Keep it with your records.

**Fiscal-year filers.** If you're a fiscal-year taxpayer, make your extension payment by the regular due date of your return. If you're using Form OR-40-V, be sure to include the beginning and ending dates of your fiscal year on the voucher. The

extended due date for filing your return is the 15th day of the 10th month following the end of your fiscal year.

**Were you stationed in a designated combat zone?** If so, did you get more time to file your 2024 federal return and pay your 2024 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 a composite return?** If so, follow the extension payment instructions but use Form OR-OC-V to send your payment. Mark the "Extension filed" box and indicate the extended due date when you file the composite return. Include the extension payment as an estimated payment on Form OR-OC, line 6.

**Penalties and interest.** To avoid a penalty for late payment, pay at least 90 percent of your tax liability by April 15, 2025; otherwise, a 5 percent penalty will be added to your tax due. You will owe interest on the unpaid tax from April 16, 2025 until the date you pay it in full. See Publication OR-17 for more information about penalties and interest.

### Payment options

You may pay your 2024 tax by:

- Electronic payment from your checking or savings account.
- Credit card payments.
- Check or money order.
- Cash.

**Electronic payment from your checking or savings account.** You may pay your 2024 tax directly from your checking or savings account if you have filed a return with us previously. This option is available on Revenue Online at [www.oregon.gov/dor](http://www.oregon.gov/dor). Select the "Return payment" option when making your payment. There is no fee for this service. **Don't send in a voucher if you submit your payment electronically.**

**Credit card payments.** You may pay your 2024 tax with your Visa, MasterCard, or Discover credit card online if you have filed a return with us previously. This option is available in person at any Department of Revenue office, by phone with department staff, or on Revenue Online at [www.oregon.gov/dor](http://www.oregon.gov/dor). Select the "Return payment" option when making your payment. 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.

**Check or money order.** Complete Form OR-40-V. Enter the amount from line 3 of the **Extension payment worksheet** and mark the “Original return or extension” payment checkbox. Submit the completed voucher with your payment by April 15, 2025, in person at any Department of Revenue office or by mail to:

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

**Cash.** Payments in cash can be made only in person at our main office, 955 Center Street NE, Salem, OR 97301. When you complete Form OR-40-V, enter the amount from line 3 of the **Extension payment worksheet** and mark the “Original return or extension” payment checkbox. Bring the completed voucher with your payment by April 15, 2025.

**Additional resources**

Download Oregon tax forms and instructions at [www.oregon.gov/dor/forms](http://www.oregon.gov/dor/forms) or contact us to order them.

**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@dor.oregon.gov](mailto:questions.dor@dor.oregon.gov)

Contact us for ADA accommodations or assistance in other languages.

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**Extension payment worksheet**

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1. Tax after nonrefundable credits for 2024. This is the amount you expect to enter on Form OR-40, line 31; Form OR-40-N, line 56; Form OR-40-P, line 55; or Form OR-OC, line 3 ..... 1.
  2. Total income tax payments (withholding, estimated payments) and refundable credits for 2024. This is the amount you expect to enter on Form OR-40, line 40; Form OR-40-N, line 65; Form OR-40-P, line 64; or Form OR-OC, line 7 ..... 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. Extension payment. Line 1 minus line 2. .... 3.
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**Keep your completed Extension payment worksheet with your records. Don’t mail the worksheet to us.**