

Form 40-EXT General Instructions

If you owe Oregon tax for 2014, need more time to file your Oregon return, and are making a payment, complete Form 40-EXT. Detach and mail to us Form 40-EXT with your check or money order by April 15, 2015. If you're paying by credit card or electronic payment from your checking or savings account, you don't need to complete Form 40-EXT. Later, when you file your Oregon return, **check box 7b** and enter this payment as an estimated payment on Form 40, line 43; Form 40N or Form 40P, line 60. Don't attach a copy of the extension to your Oregon return. Keep a copy of your Oregon extension with your records.

If you don't owe Oregon tax for 2014 and you have a federal extension, don't complete Form 40-EXT. Oregon will give you the same extension. **Check box 7b.**

If you don't owe Oregon tax for 2014 but need more time to file your Oregon return and you don't have a federal extension, you don't need to complete Form 40-EXT. **However,** when you file your Oregon return, **check box 7b.**

Were you stationed in a designated combat zone? If so, did you get more time to file your 2014 federal return and pay your 2014 federal tax? Oregon allows you the same additional time to file and pay your tax. You don't need to file Form 40-EXT. Just write "**combat zone**" in blue or black ink at the top of your tax return when you file.

Are you filing an extension for a composite return? If so, use Form OC to file your extension and Form 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 15, 2015. 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 15, 2015 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.

Electronic payment from your checking or savings account. You may pay your 2014 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 2014 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. Please keep this confirmation number as proof of payment.

Service provider:

Value Payment Systems, Inc.
1-888-972-9673; www.payortax.com.

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 telephone number and "2014 40-EXT" on your check or money order. To help us process your request faster, please use blue or black ball point ink. Don't use gel ink, or red or purple ink, and don't postdate your check. Detach Form 40-EXT and mail it to us with your check or money order by April 15, 2015. Mail to:

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