

2020 Publication OR-40-EXT

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(Rev. 08-27-20, 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 file for an automatic extension of time for filing an Oregon individual income tax return.

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 (usually April 15, 2021). **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:

- Electronic payments. Submit your payment prior to the return due date, selecting the "return payment" type. Don't use Form OR-40-V.
- Cash, check, or money order. Complete Form OR-40-V, mark the "original return" payment type box, and make your payment prior to the return due date.

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 when you file your extension, you'll owe interest on the unpaid balance from April 16, 2021 until the date you pay it in full. The 2021 interest rate is 4 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 2020 and you need more time to file your Oregon return, use the tax payment worksheet on the next page to calculate your extension payment and follow the payment instructions under "Payment options". To avoid penalty and interest, make your extension payment by April 15, 2021.

Whether you owe Oregon tax for 2020 or not, mark the "Extension filed" check-box (whether you had an Oregon or federal extension) when you file your Oregon return.

When filing an Oregon tax return for 2020, 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.

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 Form OR-40-V.

Were you stationed in a designated combat zone? If so, did you get more time to file your 2020 federal return and pay your 2020 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 15, 2021. 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 16, 2021 until the date you pay it in full.

Payment options

You may pay your 2020 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 2020 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. Select the "return payment" option when making your payment. There is no fee for this service. **Don't mail Form OR-40-V if you submit your payment electronically.**

Credit card payments. You may pay your 2020 tax with your Visa, MasterCard, or Discover credit card online if you have filed a return with us previously. This option is available on Revenue Online at 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 payment amount from line 3 of the tax payment worksheet, and check the "original return" payment type box. Send us

the completed Form OR-40-V with your payment by April 15, 2021. Mail to:

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

Cash. Payments in cash can only be made in person at our main office, located at 955 Center Street NE in Salem. Complete Form OR-40-V. Enter the payment amount from line 3 of the tax payment worksheet, and check the "original return" payment type box. Bring the completed Form OR-40-V with your payment by April 15, 2021.

Additional resources

Download Oregon Form OR-40-V and other tax forms and instructions at www.oregon.gov/dor/forms or contact us to order them.

Do you have questions or need help?

www.oregon.gov/dor
503-378-4988 or 800-356-4222
questions.dor@oregon.gov

Contact us for ADA accommodations or assistance in other languages.

Tax payment worksheet

- 1. Tax after standard and carryforward credits for 2020. 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 2020. 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

Oregon Department of Revenue

Page 1 of 1 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Tax year begins (MM/DD/YYYY)

Tax year ends (MM/DD/YYYY)

First name

Initial

Last name

Social Security number (SSN)

Spouse's first name

Initial

Spouse's last name

Spouse's SSN

Current mailing address

City

State

ZIP code

Contact phone

Payment type (check one)

- Original return
- Estimated payment
- Amended return

Enter payment amount

\$



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