

# 2021 Publication OR-40-EXT

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(Rev. 09-01-21, 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 (April 18, 2022). **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 19, 2022 until the date you pay it in full. The 2022 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 2021 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 18, 2022.

Whether you owe Oregon tax for 2021 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 2021, 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 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 2021 federal return and pay your 2021 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 April 18, 2022. 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, 2022 until the date you pay it in full.

### Payment options

You may pay your 2021 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 2021 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 mail Form OR-40-V if you submit your payment electronically.**

**Credit card payments.** You may pay your 2021 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](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 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 18, 2022. 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 18, 2022.

**Additional resources**

Download Oregon Form OR-40-V and other 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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**Tax payment worksheet**

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- 1. Tax after recapture credits for 2021. This is the amount you expect to enter on Form OR-40, line 31; Form OR-40-N, line 56; or Form OR-40-P, line 55..... 1.
- 2. Total income tax payments (withholding, estimated payments) and refundable credits for 2021. This is the amount you expect to enter on Form OR-40, line 38; Form OR-40-N, line 64; or Form OR-40-P, line 63 ..... 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.

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