

Form 40-EXT General Instructions

If you owe Oregon tax for 2008, 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, 2009. If you're paying by credit card or electronic payment from your checking or savings account, complete Form 40-EXT and write either "credit card payment" or "electronic payment" directly above the payment amount box. 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 2008 and you have a federal extension, don't complete Form 40-EXT. Oregon will give you the same extension. **Check box 7b** on your Oregon return when you file. Don't attach a copy of the federal extension to your Oregon return. Keep a copy of your federal extension with your records.

If you don't owe Oregon tax for 2008 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. You have three years from the original due date of April 15, 2009 to file your return and claim a refund. There is no late-filing penalty for a refund return. **However**, if there is a possibility you could owe Oregon tax for 2008, complete Form 40-EXT as a precaution against a late filing penalty. See "Penalties and interest" on this page. Fill out Form 40-EXT and enter -0- in the payment amount box. Detach and mail Form 40-EXT to us by April 15, 2009. **Check box 7b** on your Oregon return when you file. Don't attach a copy of the extension to your Oregon return. Keep a copy of your Oregon extension with your records.

Were you stationed in a designated combat zone? If so, did you get more time to file your 2008 federal return and pay your 2008 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, check the "Filing a composite return" box. Enter the entity's name in the last name field and the Oregon business identification number (BIN) in the SSN field. Do **not** enter the federal employer identification number (FEIN).

Penalties and interest. You must pay at least 90 percent of your total tax debt by April 15, 2009. If you don't, we could add a 5-percent late-payment penalty plus interest 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 plus interest.

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 2008 tax directly from your checking or savings account. There is no fee this service. This option is available only at www.oregon.gov/DOR.

Credit card payments. You may pay your 2008 tax with your Visa, MasterCard, or Discover credit card through a third-party service provider. Contact the service provider listed below. 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:

Official Payments Corporation, 1-866-720-1327; www.officialpayments.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 "2008 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, 2009.

If you are paying by credit card or electronic payment from your checking or savings account, complete Form 40-EXT and write either "credit card payment" or "electronic payment" directly above the payment amount box. Detach and mail Form 40-EXT to us by April 15, 2009. Mail to:

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