

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

**Note to fiscal year taxpayers: Apply for an extension by the regular due date of your return.**

Use Form OR-40-V and check the extension payment checkbox to apply for an automatic six-month extension of time to file your Oregon return. We'll honor all federal extensions of time to file individual income tax returns as valid Oregon extensions. If you received a federal automatic six-month extension (federal Form 4868), don't use Oregon Form OR-40-V unless you owe Oregon tax for 2016. **Complete Oregon Form OR-40-V and check the extension payment checkbox only if you:**

- Owe Oregon tax for 2016, can't file your 2016 Oregon return by April 18, 2017, and will be making a payment; and
- Need an extension for Oregon only.

Complete the tax payment worksheet below to determine if you owe Oregon tax for 2016. If you owe Oregon tax, **you must pay it by April 18, 2017 to avoid penalty and interest.**

**An extension of time to file your return isn't an extension of time to pay your tax.** If you don't pay all of the tax due when you apply for your extension, you'll owe interest on the unpaid balance from April 19, 2017 until the date you pay it in full. The 2017 interest rate is 5 percent. You may also owe a late payment penalty. See "Penalties and interest" on page 2.

If you are a fiscal year taxpayer, file Form OR-40-V, with the extension payment box checked, by the regular due date of your return. Enter your name(s), Social Security number(s), phone number, and address on Form OR-40-V below and check the extension payment checkbox. Detach and mail Form OR-40-V to us. Instructions and mailing address are on page 2.

**Tax payment worksheet**

1. Total income tax liability for 2016. 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	<div style="border: 1px solid black; width: 150px; height: 25px; text-align: right;">. 00</div>
2. Total income tax payments (withholding, estimated payments) and refundable credits for 2016. This is the amount you expect to enter on Form OR-40, line 37; Form OR-40-N, line 63; or Form OR-40-P, line 62.....	2	<div style="border: 1px solid black; width: 150px; height: 25px; text-align: right;">. 00</div>
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. <b>Tax to pay with extension.</b> Line 1 minus line 2. Enter the result here and in the "Enter Payment Amount" box on Form OR-40-V below .....	3	<div style="border: 1px solid black; width: 150px; height: 25px; text-align: right;">. 00</div>

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

▼ Detach here

Detach here ▼

**Form OR-40-V, Oregon Individual Income Tax Payment Voucher**

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|--|---|
| <p>• <b>Tax year:</b></p> <p>Begins:    /    /</p> <p>Ends:     /    /</p> | <p>• <b>Payment type</b> (check only one):</p> <p><input type="checkbox"/> Original return.                      <input type="checkbox"/> Estimated payment.</p> <p><input type="checkbox"/> Extension payment.                      <input type="checkbox"/> Amended return.</p> |
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Office use only
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First name and initial	Last name	SSN
Spouse's first name and initial	Spouse's last name	SSN
Current mailing address		
City	State	ZIP code
Contact phone (    )    -		

**Enter payment amount**

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