

As we have already announced, our offices will close at noon on Friday, April 15, 2011. As is our tradition, we will remain closed through Monday, April 18. We will resume regular office hours on Tuesday, April 19.

These instructions are for folks whose tax returns have not already been extended by our office and who need help with extensions when we are not available. If you spoke with us and indicated that you wish to have an extension filed, you are already taken care of. Please follow the instructions below for filing your own individual income tax return extensions.

The filing deadline for Federal and Oregon Individual Income tax forms is Monday, April 18, 2011. The filing deadline for City of Portland and Multnomah County business tax is Friday, April 15, 2011.

Federal Form 1040:

1. Go to www.irs.gov. On the left side of the page under Forms and Publications, click on the link for Form 4868.
2. Form 4868 is a fill-in form. Click in each field to fill in the requested information on each line in Part I, Identification. If you would prefer to handwrite it, simply print the form and fill it out. See Step 3 for how to fill in Part II.
3. For Part II, Individual Income Tax, you only have to fill in line 7, after where it says “Amount you are paying.” Write in the amount, if anything, that you are sending with your extension. If you are sending a “no payment” extension, leave everything blank.
4. Do not fill in line 8 or 9 unless they specifically apply to you.
5. Print the form.
 - a) If you are making payment, write your check to “United States Treasury,” write your Social Security Number in the memo area, along with “2010 Form 1040,” and mail it with the extension form to Internal Revenue Service, PO BOX 7122, San Francisco, CA 94120-7122 on or before April 18, 2011.
 - b) If you are not making a payment, mail the extension form to Internal Revenue Service, Fresno, CA 93888-0045 on or before April 18, 2011.

Oregon Form 40:

If you extended your Federal Individual Income Tax Return, you do not need to file a separate extension for Oregon, unless you plan to make a payment to Oregon with the state extension.

To make a payment of Oregon tax with your extension:

1. Go to http://www.oregon.gov/DOR/forms/personal/form_40_ext_101-165_2010.pdf. The Oregon Form 40-EXT is a fill-in form similar to the Federal form.
2. Click in each field to type in information and enter the amount that you wish to pay.
3. Print the form. Make your check payable to “Oregon Department of Revenue,” and write your Social Security number in the memo area, along with “2010 Form 40,” and mail with your check

to Extension Clerk, Oregon Department of Revenue, PO BOX 14950, Salem, OR 97309-0950 on or before April 18, 2011.

City of Portland and Multnomah County Business Income Tax:

If you have self-employment income, you may also need to file a local self-employment tax return. The default minimum on this return is \$200, which is broken into \$100 for Portland and \$100 for Multnomah County. If you aren't sure how much to pay, we recommend that you pay the minimum. As with any other extension payment: if you do not owe the tax, you will receive a refund.

To file your own Portland/Multnomah County Business Tax Extension:

1. Go to <http://www.portlandonline.com/omf/index.cfm?c=29567&a=128607>. This is another fill-in form just like the two above.
2. Fill in all pertinent fields. For payment, if you know how much you will pay, enter those amounts. If you are paying the minimum, as described above, fill \$100 in each of the two payment fields.
3. To make payment, write only one check, payable to "City of Portland" for the entire amount.
4. Be sure to fill in the information at the bottom of the page and sign the form.
5. Mail your completed form and your check for \$200 to City of Portland Revenue Bureau, 111 SW Columbia, Suite 600, Portland, OR 97201-5814 on or before April 15, 2011.