Clear form

Form OR-706-EXT

Application for Extension of Time to File a Return and/or Pay Oregon Estate Transfer Tax

Oregon Department of Revenue

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

Part 1. Decedent information (This part is required. Incomplete applications may be rejected.)

Decedent first name | Initial | Last name | , Estate

Decedent Social Security number (DSSN) | Date of birth (MM/DD/YYYY) | Date of death (MM/DD/YYYY)

Decedent domicile (legal residence) at time of death

City | State | ZIP code

County

Country (if domiciled in a foreign country) | Form OR-706 due date (MM/DD/YYYY)

Part 2. Executor information (As defined in the instructions.) This part is required. Incomplete applications may be rejected.

Executor name

SSN | FEIN | Phone

Title

Mailing address

City | State | ZIP code

Email

Part 3. Application filer information (Authorized attorneys, CPAs, and POAs only.)

Name

Title

Phone

Part 4. Application for extension of time to file Form OR-706

Select only one option. Requests made in this section do not extend the time to pay.

☐ **Automatic extension.** Check here if you're applying for a timely automatic 6-month extension of time to file, and the time for filing has not passed.

☐ **Extension for cause / Form OR-706-EXT not filed in time for automatic extension.** Check here if you are applying for an extension of time to file, based on good and sufficient cause, and the time for filing has passed. You must include a statement explaining in detail why an application for automatic extension was not timely made, why it is impossible or impractical to file the return by the due date, and the specific reasons why you have good and sufficient cause for not requesting the automatic extension. If granted, the 6-month extension for cause runs from the original due date of the return. See instructions.

☐ **Additional extension.** Check here if you're an executor out of the country applying for an extension of time **beyond** the 6-month automatic extension to file. You must include a statement explaining in detail why it was impossible or impractical to file the return by the due date. See instructions.

Enter extension date requested (MM/DD/YYYY)

☐☐ / ☐☐ / ☐☐☐☐

Part 5. Application for extension of time to pay

You must include a written statement explaining in detail why you're unable to pay the tax due by the original return due date. Your request will be denied if a written statement isn't included. We will review your written statement to determine if it meets the requirements for reasonable cause as explained in OAR 150-118-0150.

Select only one option. Requests made in this section do not extend the time to file.

☐ **1 year or less.** Check here if you're applying for up to a 1-year extension of time to pay for the above-named decedent. This request doesn't extend the time to file Form OR-706.

☐ **More than 1 year up to 14 years.** Check here if you're applying for more than 1 year, and up to 14 years, extension of time to pay for the above-named decedent. This request doesn't extend the time to file Form OR-706.

We will contact you to discuss the length of the extension of time to pay and the process for securing acceptable collateral. See instructions.

Part 6. Payment to accompany extension request

1.	Amount of Oregon Estate Transfer Tax estimated to be due	1. ☐☐,☐☐☐,☐☐☐,☐☐☐.00
2.	Amount of cash shortage	2. ☐☐,☐☐☐,☐☐☐,☐☐☐.00
3.	Payment to accompany extension request (subtract line 2 from line 1) (see instructions)	3. ☐☐,☐☐☐,☐☐☐,☐☐☐.00

Part 7. Signature and verification (This part is required. Incomplete applications can't be processed and will be rejected.)

If filed by executor— Under penalties of false swearing, I declare that I'm an executor of the estate of the above-named decedent and that to the best of my knowledge and belief, the statements made herein and included are true and correct.

Executor signature

X

Date (MM/DD/YYYY)

/ /

Application filer, if filed by someone other than the executor— Under penalties of false swearing, I declare that to the best of my knowledge and belief, the statements made herein and included are true and correct, that I'm authorized by an executor to file this application.

Application filer signature

X

Date (MM/DD/YYYY)

/ /

Mail to: Oregon Department of Revenue
Extension with payment: PO Box 14555, Salem OR 97309-0940
Extension without payment: PO Box 14110, Salem OR 97309-0910