



Application for Extension of Payment of Deferred Property Taxes or Special Assessments

Revenue use only
Date received

- File your completed application with the Oregon Department of Revenue at the address below.
- Your application must be filed prior to August 15 of the calendar year following the deferral applicant's death (ORS 311.695).

1 All heirs occupying property (Last, first, M.I.)

Mailing address	All heirs as named in probate or deed (attach additional sheets if necessary)
City, state, ZIP code	(a)
Telephone number ()	(b)
Deferral property address	(c)
2 Department of Revenue deferral account number	(d)

3 Name of deferral applicant

4 Date heir(s) established property as principal residence (send copy of probate or deed)

5
I (or we if joint heirs) am applying for an extension of time for payment of the deferred account. The time extension will not exceed five years after August 15 of the calendar year following the deferral applicant's death [ORS 311.695(2)(a)]. In addition, **all** of the following statements are true:

- The property is the homestead of an heir(s) applying for the extension. The heir(s) must occupy the homestead before August 15 of the calendar year. Additional requirements may apply. [ORS 311.695(3)]

The extension of time will terminate immediately if any **one** of the following occurs:

- The homestead property is sold or ownership is transferred.
- The heir(s) cease(s) to occupy the property as a principal residence.
- The property is a manufactured structure or floating home and it is moved out of state.

Declaration

6
I (or we if joint heirs/owners) have read this document and understand the conditions of the extension and agree to the terms and conditions under which the payment extension is granted (ORS 305.990).

Heir's signature	Date	Social Security no.
X		
Joint heir's signature	Social Security no.	Joint heir's signature
(a) X		(c) X
Joint heir's signature	Social Security no.	Joint heir's signature
(b) X		(d) X

This Space for Department of Revenue Use Only

<input type="checkbox"/> Approved	Date	<input type="checkbox"/> Financial statement reviewed
<input type="checkbox"/> Denied	Date	

150-490-020 (Rev. 08-09)

Taxpayer assistance

General tax information www.oregon.gov/DOR/PTD
 Deferral Unit 503-945-8348
 Fax 503-945-8737
 E-mail deferral.unit@state.or.us
 Salem 503-378-4988
 Toll-free from an Oregon prefix 1-800-356-4222

Asistencia en español:

En Salem o fuera de Oregon 503-378-4988
 Gratis de prefijo de Oregon 1-800-356-4222

TTY (hearing or speech impaired; machine only):

Salem area or outside Oregon 503-945-8617
 Toll-free from an Oregon prefix 1-800-886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers above for information in alternative formats.

Return your completed application to:

Oregon Department of Revenue
 Property Tax Division
 Attn: Deferral Unit
 PO Box 14380
 Salem OR 97309-5075