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Eligibility

Q1: Who is eligible for relief under the Director's Orders?

A1: Any person with an Oregon tax return or tax return payment due on or after April 1, 2020 and before July 15, 2020 is eligible for relief under the Director's Orders (see Question 3 for the qualifying tax forms). "Person" includes any type of taxpayer, such as an individual, a trust, an estate, a corporation, or any type of unincorporated business entity.

The term "payment" refers to the tax payments due with the return, regardless of the amount owed. This includes the personal income tax, fiduciary income tax returns, estate transfer tax returns, S-Corporation income tax returns, and corporate income/excise tax returns and related payments for tax year 2019. The term "payment" doesn't include estimated tax payments due during tax year 2020.

Applicants for senior or disabled property tax deferral have an extended period to file applications to be effective for tax year 2020-2021. The application form will be considered timely if filed with the county assessor on or before June 15, 2020. This extension does not apply to the due date for filing recertification information with the department. Please contact the department if having difficulty meeting the due date for filing deferral recertification information.

Q2: Do I have to be sick, or quarantined, or have any other impact from COVID-19 to qualify for payment relief?

A2: No, you only need to have an Oregon tax return or payment due on April 1, 2020 through July 15, 2020, as described above.

Q3: What are the form numbers of the specific Oregon tax returns whose filing deadlines have been extended to July 15, under the Director's Orders?

A3: The Director's Orders extend the filing and payment of Oregon taxes reported on the following forms:

- Form OR-40, OR-40-N, and OR-40-P (Oregon Personal Income Tax Return)
- Form OR-41 (Oregon Fiduciary Return)
- Form OR-OC (Oregon Composite Return)
- Form OR-STI (Statewide Transit Individual Tax Return)
- Form OR-LTD and OR-TM (Transit Self-Employment Returns)

- Form OR-20 (Oregon Corporation Excise Tax Return)
- Form OR-20-INC (Oregon Corporation Income Tax Return)
- Form OR-20-INS (Oregon Insurance Excise Tax Return)
- Form OR-20-S (Oregon S Corporation Tax Return)
- Form OR-65 (Oregon Partnership Return of Income)
- Form OR-706 (Oregon Estate Transfer Tax Return)

With respect to the Oregon Partnership Return of Income (Form OR-65) due on March 16, 2020, the filing and payment due date was not extended.

Q4: I am a fiscal year filer. My Oregon tax return for fiscal year 2019 is due on or after April 1, 2020 and before July 15, 2020. Am I an "affected taxpayer" eligible for relief under the Director's Orders?

A4: Yes, the relief provided in the Director's Orders applies to Oregon tax returns and payments due for an affected taxpayer's 2019 fiscal or calendar tax year and extends the due date for those return filings and return payments until July 15, 2020.

Q5: What about businesses or other entities that have filing due dates other than April 1 through July 15. Have their filing and payment deadlines been extended?

A5: No, any taxpayers who have filing or payment due dates other than those due on or after April 1 and before July 15 have not been granted relief by this order.

Q6: Does the extension of the filing and payment deadlines provided in the Director's Orders apply to payroll or excise taxes that are not corporate excise taxes?

A6: No, under the Director's Orders, normal filing, payment, and deposit due dates continue to apply to both payroll and noncorporate excise taxes (like emergency communications (E-911), marijuana, state lodging, tobacco, etc.).

Q7: Does the relief provided in the Director's Orders apply to estate transfer taxes?

A7: Yes, under Director's Order 2020-02, the extension of the filing and payment due dates applies to estate transfer taxes (Form OR-706), which are now due on July 15, 2020.

Q8: Does the relief provided in the Director's Orders apply to the filing of information returns (1099s, W-2s, etc.)?

A8: No, under the Director's Orders, the relief only applies to the filing of Oregon tax returns other than information returns.

Q9: Does the extension of the filing and payment deadlines provided in the Director's Orders apply to marijuana taxes?

A9: No, under the Director's Orders, the extension of the filing and payment deadlines relief only applies to the filing and payment of Oregon tax returns as outlined in A3 above and does not extend the deadline for marijuana tax returns (Form 580) or payments.

Q10: Does the relief provided in Director's Order 2020-02 extend the three-year statute of limitations for 2016 tax year returns seeking a refund?

A10: Yes, Director's Order 2020-02 extends the three-year statute of limitation deadline for claiming a refund for the 2016 tax year to July 15, 2020, if that deadline would otherwise fall on a date on or after April 1, 2020 and before July 15, 2020.

Return Filing and Payments

Q11: Did Oregon match the IRS filing due date for personal income tax returns?

A11: Yes, for tax year 2019 calendar filers, the filing due date for an Oregon personal income tax return is automatically extended from April 15, 2020 to July 15, 2020, just like the IRS.

Q12: When is the Oregon corporation excise and income tax return due?

A12: The due date for filing an Oregon corporation excise and income tax return is automatically extended 60 days, from May 15, 2020 until July 15, 2020. Fiscal year returns due on or after April 1, 2020 and before July 15, 2020 are also extended to July 15, 2020.

Q13: I haven't filed my 2019 income tax return that would have been due on April 15 or May 15 yet, but I expect to file it by July 15. What do I need to do?

A13: You only need to file and pay any tax due with your return by July 15. You don't need to file any additional forms or contact the Oregon Department of Revenue for this automatic Oregon tax filing and payment relief. If you expect a refund, you are encouraged to file your return as soon as you can so you can receive your refund. Filing electronically and requesting direct deposit is the quickest way to get your refund. The regular filing extension grants more time to file until October 15, 2020, but it does not further extend the payment due date beyond July 15, 2020.

Q14: What if I am unable to file my 2019 Oregon income tax return that would have been due on April 15 or May 15 by July 15, 2020?

A14: If you are an individual filer, you can request an automatic extension to file your federal income tax return if you can't file by the July 15 deadline. Oregon will honor the federal automatic extension (federal Form 4868 or Form 7004), and you don't need to request an Oregon extension unless you owe a payment of Oregon tax.

If you owe Oregon personal income tax, request an Oregon personal income tax extension for 2019 by making an extension payment by July 15, 2020 to avoid interest and penalties when you file your return. Estimate your 2019 tax liability using the information available to you. If you are paying by check or money order, use a voucher (Form OR-40-V or Form 20-V) and check the "extension payment" box by July 15, 2020. Also, check the extension box when filing your Oregon return.

If you owe Oregon corporate taxes, write "For Oregon Only" on the top of the federal extension Form 7004 and include it with your Oregon return when you file. If you are paying by check or money order, make a payment by July 15, 2020 using Form OR-20-V and check the "extension payment" box. Also, check the extension box when filing your Oregon return.

You must request the filing extension with the IRS or Oregon by July 15, 2020. If you properly estimate your 2019 tax liability using the information available to you and file for an extension by July 15, 2020, your tax return will be due on October 15, 2020 for personal income tax and November 15, 2020 for corporation excise and income tax.

Q15: What if I am unable to file my 2019 Oregon fiduciary return that would have been due on April 15, 2020 by July 15, 2020?

A15: You can request an automatic extension to file your federal fiduciary return if you can't file by the July 15 deadline. Oregon will honor the federal automatic extension (Form 7004), and you don't need to request an Oregon extension unless you owe a payment of Oregon tax.

If you owe Oregon fiduciary taxes, request an Oregon fiduciary tax extension for 2019 by making an extension payment by July 15, 2020 to avoid interest and penalties when you file your return. Estimate your 2019 tax liability using the information available to you. If you are paying by check or money order, use a voucher (Form OR-40-V) and check the "extension payment" box. Write "For Oregon Only" on the top of the federal extension Form 7004 and include it with your Oregon return when you file. Also, check the extension box when filing your Oregon fiduciary return.



Revenue Director's Order FAQ

You must request the filing extension with the IRS or Oregon by July 15, 2020. If you properly estimate your 2019 tax liability using the information available to you and file for an extension by July 15, 2020, your Oregon fiduciary tax return will be due on September 30, 2020.

Q16: I already filed my 2019 Oregon income tax return that would have been due sometime from April 1 through July 15 and I owe tax, but I haven't paid yet. What do I need to do to avoid interest and penalties?

A16: To avoid interest and penalties, pay your taxes in full on or before July 15, 2020.

If you filed Oregon Form	The tax payment amount can be found on
OR-40	Line 42
OR-40-N	Line 68
OR-40-P	Line 67
OR-STI	Line 8
OR-OC	Line 14
OR-LTD or OR-TM	Line 10
OR-20	Line 31
OR-20-S	Line 26
OR- 65	Line 3C
OR-706	Line 16
OR-41	Line 25

Interest and penalties will begin to be charged after July 15 for any amount remaining unpaid by that date. If you cannot pay your tax in full on or before July 15, 2020, pay as much as you can by making payments on your own until you receive your billing notice from the department. Once you have received your billing notice, the department can help you with a reasonable payment plan for the remaining balance. You can make a payment online or set up a payment plan after you receive a bill from the department by accessing your account through Revenue Online, which can be found on the Oregon Department of Revenue's

homepage at www.oregon.gov/dor. You can also set up a payment plan by phone. For individual taxes, call (503) 945-8200. For business taxes, call (503) 945-8100.

Q17: I already filed my 2019 Oregon tax return that would have been due sometime from April 1 through July 15 and scheduled a payment of taxes for April 15, 2020 or May 15, 2020. Will this payment be automatically rescheduled to July 15, 2020?

A17: No, the payment will not be automatically rescheduled to July 15. If you do nothing, the payment will be made on the date you chose. Any changes to payments set up previously through Revenue Online or your e-file software program must be made through Revenue Online, which can be found on the Oregon Department of Revenue's homepage at www.oregon.gov/dor. If you scheduled payments to be made through your bank, call your bank to reschedule. Changes must be made at least five business days before the payment is scheduled to be made. Go to the department's website FAQ and filter on Revenue Online to read how to cancel and set up a new payment.

Q18: I didn't get my 2019 tax payment rescheduled by April 15, 2020 or May 15, 2020. The money was taken out of my bank account, but now I need it. What can I do?

A18: If you couldn't stop the payment before it left your bank account on April 15, 2020 or May 15, 2020, you may contact the Oregon Department of Revenue by calling 503-378-4988 or 800-356-4222 or by emailing questions.dor@oregon.gov.

Q19: Are Oregon corporate excise/income fiscal year tax returns that are due after May 15, 2020 extended as well?

A19: Yes, the second Director's Order (2020-02) extends the due date to July 15, 2020 for Oregon corporate excise/income fiscal year tax returns that are otherwise due from April 1, 2020 through July 15, 2020.

Q20: Is the April 30, 2020 due date for the first quarter 2020 Combined Payroll Tax Reports Form (Form OQ) and payments extended?

A20: No, the first quarter 2020 Form OQ return and payment due dates are not extended and are still due April 30, 2020. Employers must also maintain their current withholding deposit schedules (e.g., daily, monthly, quarterly, etc.).

Q21: Is the April 30, 2020 due date for the first quarter 2020 Oregon Quarterly Statewide Transit Tax Withholding (OR-STT-1) returns and payments extended?

A21: No, the first quarter 2020 OR-STT-1 return and payment due date is not extended and are still due April 30, 2020.

Q22: Is the first quarter 2020 marijuana return (Form 580) that's due April 30, 2020 extended? Have the monthly payments changed?

A22: No, there are no changes to return filing or payment due dates. If you are making an in-person payment at the Salem office, please call 503-945-8050 to schedule an appointment.

Estimated Tax Payments

Q23: Did Oregon extend their April 15, 2020 income tax estimated tax payment until July 15, 2020 like the IRS did?

A23: No, Oregon's April 15, 2020 estimated tax payment due date for tax year 2020 has not been extended and is still due on April 15, 2020.

Q24: Is the first estimated payment for the new Corporate Activity Tax (CAT) that's due April 30, 2020 extended?

A24: No, the first estimated payment for the CAT is not extended and is due April 30, 2020. However, the department understands that the pandemic may impact commercial activity, up or down, to an extent that makes it difficult for businesses to estimate their first payment. The department will not assess underpayment penalties for taxpayers making a good-faith effort to estimate their first quarter CAT payments.

Economic Impact, Unemployment, and Qualified Sick/Family Leave Wage Checks

Q25: Are the economic impact payment checks (issued by the IRS in the amount of \$1,200 for individuals or \$2,400 for married couples and up to \$500 per dependent 16 years and under) taxable income to Oregon?

A25: No, the IRS economic impact payments are not taxable under current Oregon law. The payments are considered an advance payment of your federal refundable credit that would otherwise be claimed on your 2020 personal income tax return.

Q26: Are these economic impact payments treated the same as the 2008 IRS economic stimulus payment checks were treated on the 2008 Oregon personal income tax return?

A26: Yes, in 2008, the IRS economic stimulus payments were also considered a prepayment of the federal refundable credit. Accounting for the prepayment on the 2008 federal return resulted in a decrease in federal tax. For Oregon, this may have potentially reduced the federal tax subtraction on the 2008 Oregon return resulting in an increase to taxpayer's Oregon tax.

Q27: Will the additional \$600 a week of unemployment offered under the CARES Act be taxed by Oregon?

A27: Yes, unemployment income is taxable to Oregon. You will want to make sure you have Oregon withholding on your unemployment, so you don't owe next year when filing your

Oregon tax return. Complete and return an [Authorization for Tax Withholding \(1040WH\) form](#) with the Oregon Employment Department to have Oregon withholding of 6%. You can also submit Oregon estimated tax payments using [Publication OR-ESTIMATE](#) to the Oregon Department of Revenue.

Q28: Are qualified sick leave wages and qualified family leave wages taxable to Oregon employees?

A28: Yes, under federal law, qualified leave wages are taxable. Oregon is tied to this law. There has been no exception for these wages to be excluded from Oregon taxable income.

Q29: Are qualified sick leave wages and qualified family leave wages excluded from gross income as “qualified disaster relief payments”?

A29: No, although the COVID-19 pandemic is a “qualified disaster” for purposes of IRC 138, qualified leave wages are not excludable qualified disaster relief payments. Qualified leave wages are intended to replace wages or compensation that an individual would otherwise earn, rather than to serve as payments to offset any particular expenses that an individual would incur due to COVID-19. Currently, there is no exception for these wages to be excluded from Oregon taxable income.

Q30: Are qualified sick leave wages and qualified family leave wages subject to Oregon withholding and Statewide Transit Tax by employers?

A30: Yes, wages are generally compensation for services subject to income tax unless an exception applies. There has been no exception; therefore, the sick leave and qualified family leave wages are subject to withholding just like any other wages.

Appeal

Q31: How does Director's Order 2020-02 impact written objection and conference requests?

A31: The order extends the timeframe to submit a written objection or conference request from 30 to 90 days if the deadline for filing a written objection or conference request is on or after April 1, 2020 and before July 16, 2020. This applies to any Notice of Deficiency or Notice of Proposed Refund Adjustment or Notice of Liability issued by the department on or after March 1, 2020 and before June 16, 2020.

Q32: Do I still get 90 days to submit a written objection or conference request even though my notice from the department says I only have 30 days?

A32: Yes, if your Notice of Deficiency or Notice of Proposed Refund Adjustment or Notice of Liability was issued on or after March 1, 2020 and before June 16, 2020 you have 90 days to submit a written objection or conference request, even though the notice says 30 days. The department did not have time to change the notice wording before the notices were issued, which is why the notice says 30 days instead of 90 days.

Q33: Do the Director's Orders extend the time for filing an appeal with the Oregon Tax Court, Magistrate Division?

A33: No, the Director's Orders do not extend the time to file an appeal from a department assessment with the Magistrate Division of the Tax Court under ORS 305.280 or otherwise. For most taxes, the appeal to the Oregon Tax Court is still generally due within 90 days of the date on the Notice of Assessment, or within two years from the date an income tax assessment is paid in full. For an appeal from a Notice of Refund Adjustment, you must still file an appeal with the Tax Court within 90 days of the date on the department's determination letter or within 120 days from the date of the Notice of Proposed Adjustment, if you didn't submit a written objection or conference request. For an appeal from a Notice of Liability, you must still file an appeal with the Tax Court within 90 days of the date the Notice of Liability becomes final, if no conference or written objection is filed or within 90 days of the date of a conference letter affirming, canceling, or adjusting the Notice of Liability. HB 4212 of the 2020 first Oregon legislative special session gives the chief justice of the Oregon Supreme Court the authority to make changes to the above timeframes for filing an appeal with the Magistrate Division of the Oregon Tax Court. You can contact the Oregon Tax Court, Magistrate Division, at 503-986-5650 or at <https://www.courts.oregon.gov/courts/tax> for additional information.

Q34: For which notices does the department have an extended timeframe (14 months instead of 12 months) to issue an assessment or final response to a written objection or conference request?

A34: The department may issue a Notice of Assessment, Notice of Proposed Refund Adjustment, or conference letter affirming, canceling, or adjusting a Notice of Liability in response to a written objection or conference request up to 14 months (instead of 12 months). The below notices had to be issued on or after March 1, 2020 and before June 16, 2020:

- Notice of Deficiency,
- Notice of Proposed Refund Adjustment, or
- Notice of Liability.

Q35: I received a notice titled "Letter Error" or "Billing Error." What does this mean?

A35: If you received a "Letter Error" or "Billing Error" notice after April 20, 2020 for any of the following three notices: Notice of Deficiency, Notice of Proposed Refund Adjustment, or Notice of Liability issued on or after March 1, 2020 and before June 16, 2020, then your time to request a written objection or conference is extended from 30 days to 90 days. The letter in error or billing error notice alerts you that you have more time to request a written objection or conference.

Other FAQs

Q36: I want to file a claim for a refund for 2016, which must be filed by April 15, 2020 to be timely. Do the Director's Orders give me more time to claim my 2016 refund?

A36: Yes, Director's Order 2020-02 extends the time to claim a 2016 Oregon income tax refund to July 15, 2020. The law provides up to three years from the original due date of the return to claim a refund. The Director's Order extended this time for tax year 2016. Properly address and mail your 2016 tax return claiming the refund and ensure it's postmarked by July 15, 2020.

Q37: I want to file an amended return to revoke or make an election for the qualified business income reduced tax rate on my Oregon personal income tax return I already filed. Do I have to file the amended return by April 15, 2020?

A37: No, if you didn't check the extension box on your previously filed original return, you have until July 15, 2020 to file your amended return and change your election for the qualified business income reduced tax rate. After July 15, 2020, your election is irrevocable. If you filed for an extension, you have until October 15, 2020 to file an amended return to revoke or make the election.

Q38: Do I have more time to contribute to my IRA for tax year 2019?

A38: Yes, contributions can be made to your IRA, for a particular year, at any time during the tax year or by the due date for filing your return for that year. Because the due date for filing an Oregon and federal personal income tax return has been extended to July 15, the deadline for making contributions to your IRA for 2019 is also extended to July 15, 2020.

Q39: I overpaid my 2019 Oregon personal income tax, and I want to apply the refund on my 2019 Oregon personal income tax return as a payment of my 2020 estimated tax. When will the department apply the payment?

A39: The 2019 Oregon personal income tax overpayment will be applied as follows:

- If the overpayment is due to withholding, refundable credit, or payments made prior to April 15, the refund overpayment will be applied as of April 15, 2020, if the return is filed on time (by July 15, 2020 or, if filing an extension, by October 15, 2020).
- If the overpayment is due to a payment made between April 16 and the time you filed, the refund overpayment will be applied as of the date the payment was made. This is true if the return is filed on time (by July 15, 2020 or, if filing an extension, by October 15, 2020).
- If the Oregon personal income tax return is not filed on time (after July 15, 2020 or past the October 15, 2020 extension due date), the overpayment will be applied as of the return file date or payment date, whichever is later.

Q40: I overpaid my 2019 Oregon corporate income tax, and I want to apply the refund on my 2019 Oregon corporate income tax return as a payment of my 2020 estimated tax. When will the department apply the payment?

A40: The 2019 Oregon corporate income tax overpayment will be applied as follows:

- If the overpayment is due to payments made prior to April 15, the refund overpayment will be applied as of April 15, 2020, if the return is filed on time (by July 15, 2020 or, if filing an extension, by November 15, 2020).
- If the overpayment is due to a payment made between April 16 and the time you file, the refund overpayment will be applied as of the date the payment was made. This is true if the return is filed on time (by July 15, 2020 or, if filing an extension, by November 15, 2020).
- For amended or delinquent returns, the overpayment will be applied as of the date the return was filed or the date the payment was received, whichever is later.

Q41: Why didn't the Director's Orders delay estimated tax payments for 2020?

A41: Governor Brown and the director recognize that all Oregonians are experiencing challenges and uncertainty during this state of emergency. They have taken action to provide most Oregonians with some relief in filing and payment deadlines, similar to the federal tax extension. Keeping the deadline for quarterly estimated tax payments for 2020 unchanged allows the state to preserve some funding for needed services, with the goal of helping to minimize disruption to state resources that are critical during this emergency response.

Q42: Is the department going to charge underpayment of estimated tax (UND) interest when I file my 2020 personal income tax return if I didn't make the appropriate estimated tax payments in April and June of 2020?

A42: If you are not able to estimate 2020 tax by preparing a 2019 Oregon return by April 15, 2020, you may utilize the provisions in Oregon Administrative Rule 150-316-0493. The department also has an interest waiver rule (Oregon Administrative Rule 150-316-0487) that may be applicable for the 2020 tax year. Waivers are considered on a case-by-case basis.

Q43: If I can't use the safe harbor provisions in OAR 150-316-0493 and 150-314-0315, how can I estimate my 2020 personal and corporate income taxes if my 2019 return isn't prepared yet due to COVID-19?

A43: There are many ways you can estimate your 2020 taxes. Below are just a few examples:

- For personal income taxpayers, use 2020 [Publication OR-ESTIMATE](#) to assist you in calculating your 2020 estimated tax payments. For corporations, use 2019 instructions for Oregon Form OR-20, Form OR-20-I, Form OR-20-INS, or Form OR-20 to assist you in calculating your 2020 estimated tax payments.
- Look at your 2020 first quarter income and compare it to your 2019 first quarter income and estimated tax payment. Adjust your 2020 first quarter estimated tax payment amount if necessary.
- Pay 100% of your 2019 first quarter estimated payment.
- For personal income taxpayers, enter in your 2020 anticipated income, deductions, and credits on the [withholding calculator](#) found on Revenue Online.
- For corporate taxpayers, estimate your first quarter taxable income and apply the annualized method in OAR 150-314-0315(3)(c).

Whatever method you use, document how you calculated your estimated tax and save it with your tax records.

Q44: Now that the due date for the 2019 return has been extended until July 15, 2020, when does the department begin paying interest on refund returns?

A44: The department begins paying interest on refund returns 45 days from the extended due date of July 15, 2020 or later, depending on the specific tax program.