

April 20, 2020

Background

On March 8, 2020, Governor Kate Brown declared an emergency under ORS 401.165 *et seq.* due to the public health threat posed by the novel infectious coronavirus (COVID-19).

On March 13, 2020, The President of the United States issued an emergency declaration under the Robert T. Stafford Disaster Relief and Emergency Assistance Act in response to the ongoing public health threat.

Under federal Notice 2020-18, the Secretary of the Treasury has determined that any person with a federal income tax payment or a federal income tax return due April 15, 2020 is affected by the COVID-19 emergency. Under the federal notice, an "affected taxpayer" includes an individual, a trust, estate, partnership, association, company, or corporation. The Secretary of the Treasury has extended the due date for federal income tax returns and payments that were otherwise due on April 15, 2020, to July 15, 2020.

Under federal Notice 2020-23, the Secretary of the Treasury has determined that any person with a federal tax payment obligation, or a federal tax return or other form filing obligation, which is due to be performed (originally or pursuant to a valid extension) on or after April 1, 2020, and before July 15, 2020, is affected by the COVID-19 emergency for purposes of the relief.

Under the authority of ORS 305.157, the director of the Department of Revenue has determined that the governor's state-declared emergency and action of the IRS will impair the ability of Oregon taxpayers and the department to take certain actions within the time prescribed by law. Therefore, the director orders an automatic extension of time to take certain actions for affected taxpayers and the department.

This order further expands the relief provided in Revenue Director's Order 2020-01 by providing additional relief to certain affected taxpayers, as described below.

Except as specifically stated in this order, this order does not change any other payment, filing or other deadline prescribed by law. Revenue Director's Order 2020-02 is intended to supplement Revenue Director's Order 2020-01, issued March 24, 2020, and supersedes Revenue Director's Order 2020-01 only to the extent that it is inconsistent with that order.

Tax filing and payment relief granted

For personal income, transit self-employment, estate, partnership, S-Corporation and corporate excise/income taxpayers and filers

- The Oregon return filing due date is automatically extended until July 15, 2020, for any returns due on or after April 1, 2020, and before July 15, 2020.

- The Oregon return filing due date is automatically extended until July 15, 2020 for any returns with a valid six-month extension period ending on or after April 1, 2020 and before July 15, 2020.
- The Oregon tax payment deadline for payments due with the tax year 2019 tax return is automatically extended to July 15, 2020.

Corporate excise/income or personal income tax returns required to be filed with regard to an estate or trust pursuant to ORS 316.267 to ORS 316.317 are eligible for this relief.

Fiscal year returns and related payments due after July 15, 2020, are not extended at this time.

Temporary extension of time to submit written objection or request for a conference and issue notices under ORS 305.265, 305.270, 311.695, 316.207, and 475B.715.

- The deadline for filing a written objection or request for a conference with the department after issuance of a Notice of Deficiency, Notice of Proposed Refund Adjustment, or Notice of Liability is extended to 90 days after the date on the Notice of Deficiency, Notice of Proposed Refund Adjustment, or Notice of Liability. This provision applies to deadlines for filing a written objection or request for a conference that expire on or after April 1, 2020 and before July 16, 2020.
- The period within which the department may issue a Notice of Assessment, Notice of Refund Denial, or conference letter affirming, canceling, or adjusting the Notice of Liability is extended to 14 months after the date on the Notice of Deficiency, Notice of Proposed Refund Adjustment, or Notice of Liability with regard to a written objection or conference request received within the 90-day period allowed under this order.

Appeal timeframes to the Oregon Tax Court from a final notice or action of the department are not changed by this order.

Temporary extension of time to request certain refunds and issue notices under ORS 314.415, ORS 305.265 and ORS 305.270

- The deadline for filing a claim for refund is extended to July 15, 2020, if the deadline for filing the claim for refund otherwise would have expired on or after April 1, 2020, and before July 15, 2020.

Property Tax Deferral for Disabled and Senior Citizens (SCD)

- The deadline for filing an application with the county assessor for property tax deferral for tax year 2020-21 under ORS 311.672 is extended to June 15, 2020.

Other information

No automatic extension is provided in this order for the payment or deposit of any other type of Oregon tax, including the new Corporate Activity Tax and withholding tax, or for the filing of any Oregon information return.

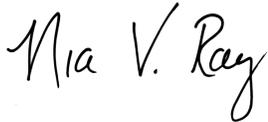
Taxpayers do not need to file any additional forms or call to qualify for this automatic Oregon tax filing and payment extension authorized by this order.

Interest and penalties

As a result of the extension of the due dates for filing Oregon tax returns and making Oregon tax payments to July 15, 2020, interest and penalties with respect to the Oregon tax filings and payments extended by this order will begin to accrue on July 16, 2020. Interest calculated on refunds will start to accrue no earlier than 45 days after July 15, 2020, or later, when otherwise applicable.

Applicability

The provisions of this order apply retroactively to March 8, 2020, when the statewide emergency was declared by Governor Kate Brown.



Nia Ray, Director
Oregon Department of Revenue

For more information, visit www.oregon.gov/dor.