

March 24, 2020

Tax filing and payment relief for Oregonians

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 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 to take certain actions within the time prescribed by law. Therefore, the director orders an automatic extension of the 2019 tax year filing and payment due dates for certain affected taxpayers as indicated below.

Except as specifically stated in this order, this order does not change any other payment, filing or other deadline prescribed by law.

For Personal Income Tax (PIT), Transit Self-Employment Tax, and Fiduciary Taxpayers:

- The Oregon return **filing** due date for tax year 2019 is automatically extended from April 15, 2020 to 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.

Estimated tax payments for tax year 2020 are not extended.

The tax year 2019 six-month extension to file, if requested, continues to extend only the filing deadline until October 15, 2020.

For Corporate Excise/Income Taxpayers:

- The Oregon return **filing** due date for tax year 2019 is automatically extended from May 15, 2020 until July 15, 2020. Fiscal year returns due after May 15, 2020 are not extended at this time.
- The Oregon tax **payment** deadline for payments due with the 2019 return by May 15, 2020 is automatically extended to July 15, 2020. Payments for fiscal year returns due after May 15, 2020 are not extended at this time.

Estimated tax payments for tax year 2020 are not extended.

Other information

No automatic extension is provided in this Order for the payment or deposit of any other type of Oregon 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.

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.

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