

Frequently Asked Questions

Q1: Who qualifies for a waiver of interest in the temporary Rule 150-305-0070, filed on December 14, 2020?

A1: Individual income or corporate income/excise taxpayers that have tax year 2019 tax that remains unpaid beyond the due date of the return if:

- The individual taxpayer's business or the corporate taxpayer has gross receipts of less than \$5 million for tax year 2019;
- The taxpayer has entered into a department-approved payment plan or pays the balance of the tax liability in full within six months of the date of assessment of the tax; and
- The taxpayer's ability to timely pay the tax has been affected by COVID-19 restrictions in place due to the pandemic emergency that, in the department's determination, constitute good and sufficient cause for the waiver of interest.

Q2: Will the waiver be granted upfront?

A2: The department will waive the interest for qualifying taxpayers at the time the tax year 2019 tax has been paid in full—either when the taxpayer makes payment in full, if made within six months of the assessment date, or when the taxpayer has successfully completed the department-approved payment plan, whichever is earlier. See question 4 on steps to request a waiver.

Q3: What tax programs qualify for relief under this new temporary Rule?

A3: Types of tax that qualify for relief under the rule include:

- Oregon Personal Income Tax.
- Oregon fiduciary.
- Oregon composite.
- Oregon Corporation Excise Tax.
- Oregon Corporation Income Tax.
- Oregon Insurance Excise Tax
- Oregon S Corporation Tax.
- Oregon partnership.

Q4: How do I request the interest relief?

A4: To request interest relief follow the steps below.

1. Submit your request via Revenue Online (ROL), or mail it to the following address: PO Box 14560, Salem OR 97309-5011. Your request must include:

- a. Your name and the type of tax for which you are requesting interest relief;
 - b. The account number or an appropriate identifier;
 - c. An explanation of how COVID-19 impacted your business and how that prevented you from paying your tax liability timely;
 - d. The words “COVID-19” written at the top of your request; and
 - e. Your signature or the signature of an authorized representative.
2. Pay your 2019 tax in full, either within six months of an assessment or through a department-approved payment plan. If you need a payment plan, see question 8.
 3. Once your 2019 tax has been paid in full, the Department of Revenue will process your interest waiver request.

Q5: If I’m a partner or shareholder of a pass-through entity, do I qualify?

A5: Yes, as long as the business entity has gross receipts of less than \$5 million, and your ability to pay has been impacted by COVID-19 in a way that, in the department’s determination, constitutes good and sufficient cause for not paying the tax on time.

Q6: I’ve already paid my tax year 2019 tax, penalty, and interest, do I qualify for a waiver?

A6: Yes, as long as your business has gross receipts of less than \$5 million, and your ability to pay has been impacted by COVID-19 in a way that, in the department’s determination, constitutes good and sufficient cause for not paying the tax on time. See question 4 on the steps to request a waiver.

Q7: Do I have to have net positive business income to qualify for the relief?

A7: No, as long as your business has gross receipts of less than \$5 million, and your ability to pay has been impacted by COVID-19 in a way that, in the department’s determination, constitutes good and sufficient cause for not paying the tax on time.

Q8: How do I set up a department approved payment plan?

A8: Once you have received your billing notice, the department can help you with a reasonable payment plan for paying the amount due. 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 personal income taxes, call 503-945-8200. For corporate taxes, call 503-945-8100. Oregon fiduciary, composite and partnership taxpayers should call the number for personal income taxpayers. Oregon insurance excise taxpayers should call the number for corporate taxpayers.