

April 1, 2021

Tax filing and payment relief for Oregonians

Under federal Notice 2021-21, the Secretary of the Treasury has postponed the due date to May 17, 2021 for federal income tax returns and payments for individuals that were otherwise due on April 15, 2021. The postponement applies to individuals filing Form 1040, 1040-SR, or other income tax returns in the Form 1040 series.

Under the authority of ORS 305.157, the director of the Department of Revenue has determined that the 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 postponement of the 2020 tax year filing and payment due dates for individual Oregon 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 individual income taxpayers filing Form OR-40, Form OR-40-N, Form OR-40-P, Form OR-STI, Form OR-LTD, or Form OR-TM:

- The Oregon return **filing** due date for tax year 2020 is automatically postponed from April 15, 2021 to May 17, 2021.
- The Oregon tax **payment** deadline for payments due with the tax year 2020 tax return is automatically postponed from April 15, 2021 to May 17, 2021.
- The deadline for individuals to make 2020 contributions to Oregon College Savings Plan accounts, MFS 529 accounts, and ABLE accounts is automatically postponed to May 17, 2021 or the date the 2020 return is filed, whichever is earlier.
- The expiration of the limitation period for individuals to file a claim for refund under ORS 314.415 is postponed to May 17, 2021 if the limitation period otherwise would have expired on or after April 15, 2021 and before May 17, 2021.

Estimated tax payment deadlines for tax year 2021 are not postponed.

The ordinary tax year 2020 filing extension, if requested, continues to extend only the filing deadline until October 15, 2021.

Other information

No automatic postponement is provided in this order for the payment or deposit of any other type of Oregon tax or the filing of any Oregon information return.

Individual taxpayers do not need to file any additional forms or contact the department to qualify for the automatic Oregon tax filing and payment postponement.

Interest and penalties

As a result of the postponement of the due date to May 17, 2021 for filing Oregon tax returns and making Oregon tax payments, interest and penalties with respect to the Oregon tax filings and payments postponed by this order will not begin to accrue until May 18, 2021.

Applicability

This order is effective immediately.



Betsy Imholt, Director
Oregon Department of Revenue

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