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Coronavirus Tax Relief and Economic Impact Payments

English | [Español](#)

Topics in the News

[Coronavirus Tax Relief](#)

[Economic Impact Payments](#)

[News Releases](#)

[Multimedia Center](#)

[Tax Relief in Disaster Situations](#)

[Tax Reform](#)

[Taxpayer First Act](#)

[Tax Scams/Consumer Alerts](#)

[The Tax Gap](#)

[Fact Sheets](#)

We are offering tax help for taxpayers, businesses, tax-exempt organizations and others – including health plans – affected by coronavirus (COVID-19).

Economic Impact Payments

We have started sending payments to taxpayers.

- Do not call.
- Most people won't need to take any action.

[Check your payment status.](#)



Latest Updates on Coronavirus Tax Relief

Get answers to Economic Impact Payments questions

We are regularly updating our [Economic Impact Payments](#) and [Get My Payment](#) application frequently asked questions



Economic Impact Payments

See all Frequently Asked Questions, resources and guidance.

Coronavirus and Economic Impact Payments: Resources and Guidance

English | [Español](#)

Topics in the News

Coronavirus Tax Relief

Economic Impact Payments

News Releases

Multimedia Center

Tax Relief in Disaster Situations

Tax Reform

Taxpayer First Act

Tax Scams/Consumer Alerts

The Tax Gap

Get the latest information and guidance on coronavirus (COVID-19) tax relief and economic impact payments, organized by type for quick reference by the media and tax professionals.

> News Releases

> Tax Tips

> Statements

> Frequently Asked Questions

> Partner Materials/Public Service Announcements

> Guidance

> Ready-to-Use Articles



Economic Impact Payments

Economic Impact Payments

English | [Español](#)

Topics in the News

[Coronavirus Tax Relief](#)

[Economic Impact Payments](#)

[News Releases](#)

[Multimedia Center](#)

[Tax Relief in Disaster Situations](#)

[Tax Reform](#)

[Taxpayer First Act](#)

[Tax Scams/Consumer Alerts](#)

[The Tax Gap](#)

[Fact Sheets](#)

[IRS Tax Tips](#)

[e-News Subscriptions](#)

[IRS Guidance](#)

[Media Contacts](#)

[IRS Statements and Announcements](#)

The IRS is committed to helping you get your Economic Impact Payment as soon as possible. The payments, also referred to by some as stimulus payments, are automatic for most taxpayers. No further action is needed by taxpayers who filed tax returns in 2018 and 2019 and most seniors and retirees.

[See if you are eligible for an Economic Impact Payment.](#)

If you are eligible, [use our guide to figure out which IRS tool you should use to get your payment.](#)



Filers: Get Your Payment

Use the "Get My Payment" application to:

- Check your payment status
- Confirm your payment type: direct deposit or by mail?
- Enter your bank account information for direct deposit if:
 - We don't have your direct deposit information and
 - We haven't scheduled your payment yet

[Get My Payment](#)



Non-Filers: Enter Your Payment Info Here

Use the "Non-Filers: Enter Payment Info Here" application if:

- You **are not required to file** federal income tax returns for 2018 and 2019 for any reason including:
 - Your income is less than \$12,200
 - You're married filing jointly and together your income is less than \$24,400
 - You have no income

Do not use this tool if you are required to file a 2018 or 2019 tax return; you should file as you normally would.

[Non-Filers: Enter Payment Info Here](#)

Get more information about Economic Impact Payments

Visit our [Economic Impact Payments Information Center](#) to answer your questions about eligibility, payment amounts, what to expect, when to expect it and more.

Also, visit the [FDIC website](#) for information on where to find a bank that can open an account online and how to choose the right account for you.



People First Initiative

People First Initiative – Providing Relief to Taxpayers

English | [Español](#)

Topics in the News

Coronavirus Tax Relief

Economic Impact Payments

News Releases

Multimedia Center

Tax Relief in Disaster Situations

Tax Reform

Taxpayer First Act

Tax Scams/Consumer Alerts

The Tax Gap

Fact Sheets

IRS Tax Tips

On March 25, 2020, the IRS announced [The People First Initiative](#) to provide compliance relief to taxpayers experiencing COVID-19 related hardships.

This relief includes issues ranging from postponing certain payments related to Installment Agreements and Offers in Compromise to collection and limiting certain enforcement actions.

Frequently Asked Questions

- [Liens and Levies](#)
- [Installment Agreements](#)

More FAQs coming soon.

Where can I get more information?

- [IRS Operations During COVID-19: Mission-critical functions continue](#)





Installment Agreement Direct Debit FAQs

Installment Agreement Direct Debit Frequently Asked Questions

English | [Español](#)

Topics in the News

Coronavirus Tax Relief

Economic Impact Payments

News Releases

Multimedia Center

Tax Relief in Disaster Situations

Tax Reform

Taxpayer First Act

Tax Scams/Consumer Alerts

The Tax Gap

Fact Sheets

IRS Tax Tips

e-News Subscriptions

IRS Guidance

Media Contacts

To help people facing the challenges of COVID-19 issues, the IRS through the [People First Initiative](#), will temporarily adjust and suspend key compliance programs.

For taxpayers under an existing Installment Agreement, payments due between April 1 and July 15, 2020 are suspended. Taxpayers who are currently unable to comply with the terms of an Installment Payment Agreement, including a Direct Debit Installment Agreement, may suspend payments during this period if they prefer. Furthermore, the IRS will not default any Installment Agreements during this period. By law, interest will continue to accrue on any unpaid balances.

Q. Will direct debit payments continue to be deducted from my bank for Direct Debit Installment Agreements (DDIAs) during the suspension period?

A. Yes. IRS will continue to debit payments from the bank for Direct Debit Installment Agreements (DDIAs) during the suspension period. However, taxpayers who are unable to comply with terms of their Installment Agreement may suspend payments during this period. Installment agreements will not default due to missing payments during the suspension period through July 15, 2020.

Q. If necessary, what is the best way to suspend direct debit payments for a Direct Debit Installment Agreement (DDIA)?

A. Taxpayers should contact their bank directly to stop payments if they prefer to suspend direct debit payments during the suspension period. Banks are required to comply with customer requests to stop recurring payments within a specified timeframe. The following resources provide guidance on how to work with the bank to stop payments:

- [U.S. Department of the Treasury, Office of the Comptroller of the Currency, Answers about Automatic Withdrawals: How can I stop a pre-authorized debit from being paid from my checking account?](#)
- [Consumer Financial Protection Bureau, How do I stop Automatic payments from my bank account?](#)

IRS may be able to suspend certain single DDIA payments upon request, but due to disruptions caused by COVID-19 issues it may be difficult to reach an assistor. Note that if payments are stopped, in order to avoid possible default of the agreement once the suspension period expires on July 15, 2020, taxpayers must inform their bank to allow the debits to resume at least two weeks before their next payment is due.



Tax Credits for Paid Sick and Paid Family Leave under FFCRA

Treasury, IRS and Labor announce plan to implement Coronavirus-related paid leave for workers and tax credits for small and midsize businesses to swiftly recover the cost of providing Coronavirus-related leave

English | [Español](#)

Topics in the News

News Releases

Multimedia Center

Tax Relief in Disaster Situations

Tax Reform

Taxpayer First Act

Tax Scams/Consumer Alerts

The Tax Gap

Fact Sheets

IRS Tax Tips

e-News Subscriptions

IRS Guidance

IR-2020-57, March 20, 2020

WASHINGTON — Today the U.S. Treasury Department, Internal Revenue Service (IRS), and the U.S. Department of Labor (Labor) announced that small and midsize employers can begin taking advantage of two new refundable payroll tax credits, designed to immediately and fully reimburse them, dollar-for-dollar, for the cost of providing Coronavirus-related leave to their employees. This relief to employees and small and midsize businesses is provided under the Families First Coronavirus Response Act (Act), signed by President Trump on March 18, 2020.

The Act will help the United States combat and defeat COVID-19 by giving all American businesses with fewer than 500 employees funds to provide employees with paid leave, either for the employee's own health needs or to care for family members. The legislation will enable employers to keep their workers on their payrolls, while at the same time ensuring that workers are not forced to choose between their paychecks and the public health measures needed to combat the virus.

Key Takeaways

• Paid Sick Leave for Workers

For COVID-19 related reasons, employees receive up to 80 hours of paid sick leave and expanded paid child care leave when employees' children's schools are closed or child care providers are unavailable.

• Complete Coverage

Employers receive 100% reimbursement for paid leave pursuant to the Act.

- Health insurance costs are also included in the credit.
- Employers face no payroll tax liability.



Employee Retention Credit

IRS: Employee Retention Credit available for many businesses financially impacted by COVID-19

English | [Español](#)

Topics in the News

News Releases

Multimedia Center

Tax Relief in Disaster Situations

Tax Reform

Taxpayer First Act

Tax Scams/Consumer Alerts

The Tax Gap

Fact Sheets

IRS Tax Tips

e-News Subscriptions

IRS Guidance

Media Contacts

IRS Statements and

IR-2020-62, March 31, 2020

WASHINGTON — The Treasury Department and the Internal Revenue Service today launched the Employee Retention Credit, designed to encourage businesses to keep employees on their payroll. The refundable tax credit is 50% of up to \$10,000 in wages paid by an eligible employer whose business has been financially impacted by COVID-19.

Does my business qualify to receive the Employee Retention Credit?

The credit is available to all employers regardless of size, including tax-exempt organizations. There are only two exceptions: State and local governments and their instrumentalities and small businesses who take small business loans.

Qualifying employers must fall into one of two categories:

1. The employer's business is fully or partially suspended by government order due to COVID-19 during the calendar quarter.
2. The employer's gross receipts are below 50% of the comparable quarter in 2019. Once the employer's gross receipts go above 80% of a comparable quarter in 2019, they no longer qualify after the end of that quarter.

These measures are calculated each calendar quarter.

How is the credit calculated?

The amount of the credit is 50% of **qualifying wages** paid up to \$10,000 in total. Wages paid after March 12, 2020, and before Jan. 1, 2021, are eligible for the credit. Wages taken into account are not limited to cash payments, but also include a portion of the cost of employer provided health care.

How do I know which wages qualify?

Qualifying wages are based on the average number of a business's employees in 2019.

Employers with less than 100 employees: If the employer had 100 or fewer employees on average in 2019, the credit is based on wages paid to all employees, regardless if they worked or not. If the employees worked full time and were paid for full time



Coronavirus Tax Relief: Filing and Payment Deadlines

Topics in the News

Coronavirus Tax Relief

Economic Impact Payments

News Releases

Multimedia Center

Tax Relief in Disaster Situations

Tax Reform

Taxpayer First Act

Tax Scams/Consumer Alerts

The Tax Gap

Fact Sheets

IRS Tax Tips

e-News Subscriptions

IRS Guidance

Media Contacts

Tax Deadlines Extended to July 15, 2020

Most federal tax filing and payment deadlines from April 1, 2020, to July 14, 2020, are extended to July 15, 2020. These extensions are automatic and apply to all taxpayers. You do not need to file other forms or call the IRS to qualify. Find detailed information in [Filing and Payment Deadlines Questions and Answers](#).

If you need more time to file after the new July 15 deadline, or to file a form with a different deadline date, you may [request a filing extension](#).

Latest Updates

- [Estimated tax payments due April 15 and June 15 are extended to July 15](#)
- [2016 unclaimed refunds: Eligible taxpayers have until July 15 to submit 2016 tax returns](#)
- [July 15 tax deadline: Schedule and find payment options](#)

Forms with a Deadline of July 15, 2020 for:

- > **Individuals and Families**
- > **Estates and Trusts, Gift Tax**
- > **Businesses**
- > **Estimated Tax**
- > **Excise Tax**



Overview of Notice 2020-23

Overview of Postponed Deadlines Granted in Notice 2020-23		
Type of Tax Return	Form ¹	2020 Deadline
Individual/married tax return & payments	Form 1040, 1040-SR, 1040-NR, 1040-NR-EZ, 1040-PR, 1040-SS	7/15/2020
Trust & estate tax return & payment	Form 1041, 1041-N, 1041-QFT	7/15/2020
Partnership Returns	Form 1065; Form 1066	07/15/20
Corporation tax return & payments	Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-S, 1120-SF	7/15/2020
United States Estate and Generation-Skipping Transfer Tax Return & payment	Form 706; 706-NA, 706-A, 706-QDT, 706-GS(T), 706-GS(D), 706-GS(D-1)	7/15/2020
Form 706 pursuant to Rev. Proc. 2017-34	Form 706	7/15/2020
Information Regarding Beneficiaries Acquiring Property from a Decedent	Form 8971	7/15/2020
United States Gift and Generation-Skipping Transfer Tax Return and payment	Form 709	7/15/2020
Exempt Organization Business Income Tax Return & payment	Form 990-T	7/15/2020
Excise tax payments on investment income & payment	Form 990-PF; Form 4720	7/15/2020
Quarterly Estimated Income Tax Payments & payments	Form 990-W; Form 1040-ES; 1040-ES (NR), 1040-ES (PR); Form 1041-ES; Form 1120-W	7/15/2020
Return of Organization Exempt from Income Tax ²	Form 990	7/15/2020
Annual Return/Report of Employee Benefit Plan ²	Form 5500	7/15/2020

¹ - This relief includes not just the filing of specified Forms, but also all schedules, returns, and other forms that are filed as attachments to specified forms or are required to be filed by the due date of Specified Forms

² - This relief comes through Rev. Proc. 2018-58 for affected taxpayers with a time sensitive which is due to be performed on or after April 1, 2020.

NOTE: The above list is not intended to be all inclusive. Rev. Proc. 2018-58 provides other disaster-related relief for time-sensitive actions and elections.

<https://www.irs.gov/pub/irs-drop/rp-18-58.pdf>



Retirement Plan Updates

[Home](#) / [News](#) / [Topics in the News](#) / [Coronavirus Tax Relief](#) / Coronavirus-related relief for retirement plans and IRAs questions and answers

Coronavirus-related relief for retirement plans and IRAs questions and answers

Topics in the News

Coronavirus Tax Relief

Economic Impact Payments

News Releases

Multimedia Center

Tax Relief in Disaster Situations

Tax Reform

Taxpayer First Act

Tax Scams/Consumer Alerts

The Tax Gap

Fact Sheets

IRS Tax Tips

e-News Subscriptions

IRS Guidance

Section 2202 of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), enacted on March 27, 2020, provides for special distribution options and rollover rules for retirement plans and IRAs and expands permissible loans from certain retirement plans.

Q1. What are the special rules for retirement plans and IRAs in section 2202 of the CARES Act?

A1. In general, section 2202 of the CARES Act provides for expanded distribution options and favorable tax treatment for up to \$100,000 of coronavirus-related distributions from eligible retirement plans (certain employer retirement plans, such as section 401(k) and 403(b) plans, and IRAs) to qualified individuals, as well as special rollover rules with respect to such distributions. It also increases the limit on the amount a qualified individual may borrow from an eligible retirement plan (not including an IRA) and permits a plan sponsor to provide qualified individuals up to an additional year to repay their plan loans. See the FAQs below for more details.

Q2. Does the IRS intend to issue guidance on section 2202 of the CARES Act?

A2. The Treasury Department and the IRS are formulating guidance on section 2202 of the CARES Act and anticipate releasing that guidance in the near future. IRS [Notice 2005-92 \(PDF\)](#), issued on November 30, 2005, provided guidance on the tax-favored treatment of distributions and plan loans under sections 101 and 103 of the Katrina Emergency Tax Relief Act of 2005 (KETRA) as those provisions applied to victims of Hurricane Katrina. The Treasury Department and the IRS anticipate that the guidance on the CARES Act will apply the principles of Notice 2005-92 to the extent the provisions of section 2202 of the CARES Act are substantially similar to the provisions of KETRA that are addressed in that notice.

Q3. Am I a qualified individual for purposes of section 2202 of the CARES Act?

A3. You are a qualified individual if –

- You are diagnosed with the virus SARS-CoV-2 or with coronavirus disease 2019 (COVID-19) by a test approved by the Centers for Disease Control and Prevention;
- Your spouse or dependent is diagnosed with SARS-CoV-2 or with COVID-19 by a test approved by the Centers for Disease Control and Prevention;



IRS Operations and Services

IRS Operations During COVID-19: Mission-critical functions continue

English | [Español](#)

Topics in the News

Coronavirus Tax Relief

Economic Impact Payments

News Releases

Multimedia Center

Tax Relief in Disaster Situations

Tax Reform

Taxpayer First Act

Tax Scams/Consumer Alerts

The Tax Gap

Fact Sheets

IRS Tax Tips

e-News Subscriptions

Updated April 21, 2020

The Internal Revenue Service reminds taxpayers and tax professionals to use electronic options to support social distancing and speed the processing of tax returns, refunds and payments.

To protect the public and employees, and in compliance with orders of local health authorities around the country, certain IRS services such as live assistance on telephones, processing paper tax returns and responding to correspondence are extremely limited or suspended until further notice. All Taxpayer Assistance Centers remain temporarily closed as are many volunteer tax preparation sites until further notice. This will not affect the IRS's ability to deliver Economic Impact Payments, which taxpayers will begin receiving next week.

Although the tax filing deadline has been extended to July 15, 2020, from April 15, the IRS continues to process electronic tax returns, issue direct deposit refunds and accept electronic payments. As of April 3, the IRS received over 97.4 million tax returns and issued over \$213 billion in refunds.

IRS operational status and alternatives

Paper Tax Returns: All taxpayers should file electronically through their tax preparer, tax software provider or IRS Free File if possible. The IRS is not currently able to process individual paper tax returns. If you already have filed via paper but it has not yet been processed, do not file a second tax return or write to the IRS to inquire about the status of your return or your economic impact payment. Paper returns will be processed once processing centers are able to reopen. This year, more than 90% of taxpayers have filed electronically.

Ordering Forms: The IRS's National Distribution Center is closed until further notice. We are not able to take any orders for forms or publications to be mailed during this time. Most forms and publications are available for download electronically at [IRS.gov/forms](https://www.irs.gov/forms).

Web Options: IRS.gov remains the best source for tax law questions, checks on refund status and tax payments. All IRS updates on the Economic Impact Payments and other Covid-19 related issues also will be posted immediately on