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The IRS Provides Some Good News to Oregonians During a Time When Positive News Is Rare - News Releases OR-2020-23 and IR-2020-215

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When we thought times were bad enough with the COVID-19 pandemic and widespread social unrest in our country, the West Coast, including the Pacific Northwest, was struck with unprecedented wildfires and massive windstorms, taking lives, destroying property and rendering the air quality throughout the region unhealthy. On September 16 and 17, the Internal Revenue Service announced good news for many taxpayers residing in Oregon. In News Release OR-2020-23 and News Release IR-2020-215, the IRS announced that, due to the wildfires and windstorms striking Oregon, the deadline for certain Oregonians to file returns and make tax payments will be extended to January 15, 2021.

Eligibility Requirements

To be eligible for relief, a taxpayer must be an individual who lives or has a business, or whose records are located, in Clackamas, Douglas, Jackson, Klamath, Lane, Lincoln, Linn and/or Marion County, Oregon. Please note: the IRS may update this list, adding additional counties.

Eligible Oregonians

Those eligible for relief are:

- Individuals and businesses with valid extensions to file returns due October 15, 2020;
- Individuals and businesses with third-quarter payroll and excise tax returns normally due November 2, 2020;
- Tax-exempt organizations with valid extensions to file due on November 16, 2020; and
- Individuals and businesses with time-sensitive actions described in Treas. Reg. § 301.7508A-1(c)(1) and Rev. Proc. 2018-58, 2018-50 IRB 990 (December 10, 2018), that are due to be performed on or after September 7, 2020, and before January 15, 2021 (see an overview of time-sensitive actions here).

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Specifically included is the relief for like-kind exchanges provided in Rev. Proc. 2018-58.

Relief

The relief includes:

- Filing deadlines for most tax returns (including individual, corporate, and estate and trust income tax returns; partnership returns, S corporation returns, and trust returns; estate, gift, and generation-skipping transfer tax returns; annual information returns of tax-exempt organizations; employment and certain excise tax returns; and Forms 5500) with an original or extended due date occurring on or after September 7, 2020, and before January 15, 2021 are extended to January 15, 2021;
- Penalties or deposits due on or after September 7, 2020 but before September 22, 2020 are abated as long as the deposits are made by September 22, 2020;
- Estimated income tax payments originally due on or after September 7, 2020, and before January 15, 2021 are not be subject to penalties for failure to pay if the payments are made on or before January 15, 2021; and
- The time for taking the enumerated time-sensitive actions discussed above is extended to January 15, 2021.

Limitations

The relief does not extend to:

- The time to file and pay with respect to information returns in the W-2, 1094, 1095, 1097, 1098 or 1099 series, to Forms 1042-S, 3921, 3922 or 8027, or to employment and excise tax deposits, unless an act is specifically listed in Rev. Proc. 2018-58; or
- Tax payments related to 2019 returns that were due on July 15, 2020 (see prior discussion here).

In the News Releases, the IRS also sets forth specific guidance for claiming disaster-related casualty losses on federal income tax returns.

Conclusion

This is welcome news to Oregonians who live or work in the most adversely impacted parts of the state.

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Tagged as Coronavirus, COVID-19, deadlines, forest fire, Internal Revenue Service, Oregon, Oregon Taxpayers, Tax Extensions, tax relief, Taxpayer

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