

# The Oregon Department of Revenue Has Now Granted Relief to Oregon Taxpayers

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In accordance with ORS 305.157, the director of the Oregon Department of Revenue ("DOR") ordered an automatic extension of the 2019 tax year income tax filing and payment due dates. Oregon now joins several other states and the U.S. Department of the Treasury in this regard.

## **For Oregon personal income taxpayers, the order means:**

- The Oregon income tax return filing due date for tax year 2019 is automatically extended from April 15, 2020 to July 15, 2020.
- The Oregon income tax payment deadline for payments due with the 2019 tax year return is automatically extended to July 15, 2020.
- The time for making estimated tax payments for tax year 2020 is **not** extended.
- The tax year 2019 six-month extension to file, if requested, continues to extend only the filing deadline until October 15, 2020.
- Taxpayers do **not** need to file any additional forms or notify the DOR to qualify for this Oregon tax filing and payment extension.

## **For Oregon corporate income/excise taxpayers, the order means:**

- The Oregon tax return filing due date for tax year 2019 is automatically extended from May 15, 2020 until July 15, 2020. Returns due after May 15, 2020 are **not** extended.
- Any tax payment with a 2019 Oregon return due by May 15, 2020 is automatically extended to July 15, 2020. Payments with returns due after May 15, 2020 are **not** extended.
- The time for making estimated tax payments for tax year 2020 is **not** extended.
- Taxpayers do **not** need to file any additional forms or notify the DOR to qualify for this Oregon tax filing and payment extension.

## **PRACTICE ALERTS:**

Be aware:

- Any interest and penalties with respect to Oregon tax filings and payments extended by the DOR order will begin accruing on July 16, 2020.
- The DOR order does not provide an automatic extension for the payment or deposit of any other type of Oregon tax or for the filing of Oregon information returns.

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