



1030 SW Morrison St.  
Portland, OR 97205  
Tel: (503) 222-1812  
Fax: (503) 274-7979

Visit us on our website: <http://www.pfglaw.com>

---

## **Federal and Oregon Income Tax Day Extended**

By the Business Practice Group

### **Federal Income Tax**

On March 18, 2020, the IRS issued a news release ([Notice 2020-17](#)) allowing all individual and other non-corporate tax filers to defer up to \$1 million of federal income tax (including self-employment tax) payments, which are typically due on **April 15, 2020**, to **July 15, 2020**, without penalty or interest. The guidance also allows corporate taxpayers a similar deferment of up to \$10 million of federal income tax payments, which are usually due on **April 15, 2020**, to **July 15, 2020**, without penalty or interest.

On March 21, 2020, the IRS released an additional update ([Notice 2020-18](#)) that automatically extends the filing deadline for federal income tax returns from **April 15, 2020** to **July 15, 2020**.

Additionally, neither notice from the IRS indicates the referenced extensions will alter the already available options for filing extensions for individual, partnership, and corporate returns.

### **What about Oregon and other state income tax?**

On March 25, 2020, the Oregon Department of Revenue, in consideration of the Coronavirus pandemic, announced its decision to automatically extend the tax filing and payment date for the 2019 tax year from **April 15, 2020** to **July 15, 2020** for individual income returns. The date for corporate and excise returns is also automatically extended from **May 15, 2020** to **July 15, 2020**. If the standard 2019 six-month extension to file is exercised, it will only extend the filing deadline to the standard date of October 15, 2020. The Department's announcement further details that estimated tax payments for 2020 **have not** been extended. A full copy of the Department's announcement can be found [here](#).

If you have interest in other states' response to the IRS notice and similar changes to their income tax deadlines, such information and updates may be available at their websites.

### **Additional Questions?**

If you have any questions about the information provided in this notice or other legal questions related to the Coronavirus pandemic's impact on you or your business, please do not hesitate to contact us. As federal and state governments continue to respond and provide guidance to the pandemic, our goal is to keep you timely informed of such changes and to be available for your legal needs as they may arise.

---