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Updated April 14, 2020
Updated Filing Dates, Payment Dates and Other Changes Due to COVID-19

Federal Tax

Due on July 15, 2020

(Formerly due on April 15, 2020)

- Income tax returns for individuals, trusts and other non-corporate tax filers
- Federal income tax payments for amounts due with the 2019 tax returns
- First quarter payment for 2020 estimated tax
- Gift tax returns and any related gift tax
- Contributions for the 2019 tax year
 - **Employer** contributions to retirement accounts
 - Contributions to Individual Retirement Accounts (traditional and Roth)
 - Contributions to Health Savings Accounts
- Extensions are due on July 15, 2020 for taxpayers needing additional time to file until October 15, 2020

Due on July 15, 2020

(Formerly due on June 15, 2020)

- Income tax returns for individuals living abroad
- Second quarter payment for 2020 estimated tax

Operational Changes

- Payments due on existing installment agreements are suspended from April 1, 2020 to July 15, 2020. However, interest continues to accrue on the balance.
- New audits will generally not be started during this period except to preserve cases where statute of limitations is about to expire.

State of Oregon and Local Agencies

Due on April 15, 2020

- First quarter payment for 2020 estimated tax (Oregon did not extend this payment date)

Due on April 30, 2020

- New Oregon Corporate Activity Tax (CAT) first estimated tax payment (please note that registration is due within 30 days of reaching the Oregon gross receipt threshold of \$750,000)

Due on June 15, 2020

- Second quarter payment for 2020 estimated tax (Oregon did not extend this payment date)

Due on July 15, 2020

(Formerly due on April 15, 2020)

- Income tax returns for individuals, trusts and other non-corporate tax filers
- Oregon income tax payments for amounts due with the 2019 tax returns
- Extensions are due on July 15, 2020 for taxpayers needing additional time to file until October 15, 2020
- TriMet Self-Employment tax return and payment
- Portland Business License Tax and Multnomah County Business License tax return and payment
- Portland Arts tax return and payment