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Sep. 17, 2020



Victims of the Oregon wildfires and straight-line winds that began on Sept. 7 now have until Jan. 15, 2021 to file various individual and business tax returns and make tax payments, the Internal Revenue Service has announced.

The IRS is offering this relief to any area designated by the Federal Emergency Management Agency ([FEMA](#)) as qualifying for individual assistance. Currently this includes Clackamas, Douglas, Jackson, Klamath, Lane, Lincoln, Linn and Marion counties in Oregon, but taxpayers in localities added later to the disaster area will automatically receive the same filing and payment relief. The current list of eligible localities is always available on the [disaster relief](#) page on IRS.gov.

The tax relief postpones various tax filing and payment deadlines that occurred

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on Nov. 2, 2020. It also applies to tax-exempt organizations, operating on a calendar-year basis, that had a valid extension due to run out on Nov. 16, 2020. Businesses with extensions also have the additional time including, among others, calendar-year corporations whose 2019 extensions run out on Oct. 15, 2020.

In addition, penalties on payroll and excise tax deposits due on or after Sept. 7 and before Sept. 22, will be abated as long as the deposits are made by Sept. 22, 2020.

The [IRS disaster relief](#) page has details on other returns, payments and tax-related actions qualifying for the additional time.

The IRS automatically provides filing and penalty relief to any taxpayer with an IRS address of record located in the disaster area. Therefore, taxpayers do not need to contact the agency to get this relief. However, if an affected taxpayer receives a late filing or late payment penalty notice from the IRS that has an original or extended filing, payment or deposit due date falling within the postponement period, the taxpayer should call the number on the notice to have the penalty abated.

In addition, the IRS will work with any taxpayer who lives outside the disaster area but whose records necessary to meet a deadline occurring during the postponement period are located in the affected area. Taxpayers qualifying for relief who live outside the disaster area need to contact the IRS at 866-562-5227. This also includes workers assisting the relief activities who are affiliated with a recognized government or philanthropic organization.

Individuals and businesses in a federally declared disaster area who suffered uninsured or unreimbursed disaster-related losses can choose to claim them on either the return for the year the loss occurred (in this instance, the 2020 return normally filed next year), or the return for the prior year (2019). Be sure to write the

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