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The Oregon Department of Revenue has issued an [order](#) and [FAQs](#) about the tax relief available due to the COVID-19 pandemic. Notable provisions include:

- Oregon is following the federal extension for 2019 income tax returns and payments. Oregon income tax returns that were due on April 15 or May 15 are **now due July 15, 2020**.
- Unlike federal, the extension **does not apply** to estimated tax payments.
- There is **no extension** for filing or payment of payroll taxes.
- The first estimated payment of the corporate activity tax (CAT) is **still due April 30, 2020**. However, because the pandemic may impact commercial activity to an extent that makes it difficult for businesses to estimate their first CAT payment, the Department will not assess underpayment penalties on taxpayers making a “good-faith effort to estimate their first quarter CAT payments.”

The order and FAQs do not provide guidance on the Oregon impact of the federal tax law changes in the CARES Act, expected to be signed by the President today.