

## Income/Franchise:

### Oregon DOR Extends Nexus Relief Timeframe on COVID-19 Pandemic-Related Telecommuting

*COVID-19 Tax Relief Options – Corporations*, Or. Dept. of Rev. (3/21). Responding to the COVID-19 pandemic, the Oregon Department of Revenue (Department) explains that for Oregon corporate excise (income) tax purposes the presence of teleworking employees of the corporation in Oregon between March 8, 2020 and the expiration of its issued notice on the same will *not* be treated by the Department as a relevant factor when making a nexus determination “if the employee(s) in question would otherwise have been, absent the COVID-19 pandemic, regularly based outside Oregon.” The Department’s notice on this subject now expires at the later of:

URL: <https://www.oregon.gov/dor/Pages/COVID19.aspx>

- The expiration date of Oregon Executive Order 20-67;
- The date of expiry of an emergency declaration, a stay at home or similar government order related to COVID-19 and issued by the state government for the employee’s assigned work location; or
- December 31, 2021.

Previously, such relief applied only through December 31, 2020. Please contact us with any questions.

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