



TaxNewsFlash

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IRS provides hurricane-related tax relief for taxpayers in Georgia

The IRS today issued a release announcing that taxpayers affected by Hurricane Irma in the entire state of Georgia now have until January 31, 2018, to file certain individual and business tax returns and to make certain tax payments.

The IRS release—[IR-2017-156](#)—explains that the tax relief includes additional time for taxpayers with valid extensions that expire on October 16, and for businesses with extensions that expired on September 15. This tax relief “parallels relief previously granted” to taxpayer affected by Hurricane Irma throughout Florida and in parts of Puerto Rico and the Virgin Islands. It also parallels relief granted to Hurricane Harvey victims in parts of Texas.

- For taxpayers in Georgia, the relief postpones various tax filing and payment deadlines that occurred starting on September 7, 2017.
- Affected individuals and businesses will have until January 31, 2018, to file returns and pay any taxes that were originally due during the period beginning September 7, 2017.
- The relief includes the September 15, 2017 deadline and January 16, 2018 deadline for making quarterly estimated tax payments.
- For individual tax filers, the relief applies also to 2016 income tax returns that received an extension to file until October 16, 2017 (because tax payments related to these 2016 returns were originally due on April 18, 2017, those payments are not eligible for this relief).

For businesses and others, the tax relief concerns:

- The October 31 deadline for quarterly payroll and excise tax returns.

- Calendar-year partnerships that had 2016 extensions that expired on September 15, 2017.
- Calendar-year tax-exempt organizations that had 2016 extensions that expire on November 15, 2017.

Penalty relief guidance

Today's IRS release states that late-deposit penalties for federal payroll and excise tax deposits normally due during the first 15 days of the disaster period will be waived. The IRS automatically provides filing and penalty relief to any taxpayer with an IRS address of record located in the disaster area. Thus, taxpayers do not need to contact the IRS for this relief.

The IRS release explains that if, however, 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 is directed to call the number on the notice to have the penalty abated.

KPMG observation

More information about the disaster-related tax relief is available on the [IRS website](#). The broad scope of relief is provided by section 7508A and its regulations, in particular Reg. section 301.7508A-1(b) and (c).

In addition, taxpayers who do not reside in one of the affected areas may still obtain relief if their necessary records are located within an affected area or their tax advisor or tax return preparer is located in a location affected by the storm. See IRM 20.1.3.1.6.2.1(4)(A), which specifically includes a taxpayer's "responsible tax professional" being located in the disaster area. This would be especially true if the responsible tax professional possesses the relevant books and records required for preparing a filing.

For more information, contact a tax professional with KPMG's Washington National Tax:

Larry Mack | +1 (202) 533-3381 | lawrencemack@kpmg.com

Harve Lewis | +1 (202) 533-6024 | harvelewis@kpmg.com

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