



TaxNewsFlash

United States

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IRS extends deadlines, provides tax relief for taxpayers affected by Hurricane Florence (updated list of counties)

The IRS issued a release on September 15, 2018, announcing that certain taxpayers affected by Hurricane Florence have until January 31, 2019, to file individual and business tax returns and to make certain tax payments.

The IRS release—[IR-2018-187](#)—notes that the tax relief is provided with respect to any area designated by the Federal Emergency Management Agency (FEMA) as qualifying for individual assistance. The designated area originally included the North Carolina counties of Beaufort, Brunswick, Carteret, Craven, New Hanover, Onslow, Pamlico, and Pender.

The IRS on Monday, September 17, 2018, updated the list of North Carolina counties to include Bladen, Columbus, Cumberland, Duplin, Harnett, Lenoir, Jones, Robeson, Sampson, and Wayne counties. Thus, as of September 17, 2018, the list of counties was: Beaufort, Bladen, Brunswick, Carteret, Columbus, Craven, Cumberland, Duplin, Harnett, Lenoir, Jones, New Hanover, Onslow, Pamlico, Pender, Robeson, Sampson, and Wayne). The IRS on September 24, 2018, added nine more North Carolina counties to the list: Hoke, Hyde, Johnson, Lee, Moore, Pitt, Richmond, Scotland, and Wilson counties. Read the updated IRS release ([NC-2018-03](#))

Other locations may be added later to the “disaster area” (possibly including areas in other states), and if added, taxpayers in these areas would automatically receive the same filing and payment relief. The list of eligible localities is on the IRS [disaster relief](#) page.

Relief relating to time-sensitive acts

The IRS grant of tax relief postpones various tax filing and payment deadlines that occurred starting on September 7, 2018. As a result:

- Affected individuals and businesses will have until January 31, 2019, to file returns and pay any taxes that were originally due during this period.
- The tax relief applies for quarterly estimated income tax payments due on September 17, 2018, and the quarterly payroll and excise tax returns normally due on September 30, 2018.
- Businesses with extensions will have additional time, as will calendar-year partnerships with 2017 extensions expiring on September 17, 2018.
- Taxpayers with valid extensions to file their 2017 returns due to expire on October 15, 2018, will also have more time to file.
- Penalties on payroll and excise tax deposits due on or after September 7, 2018, and before September 24, 2018, will be abated as long as the deposits are made by September 24, 2018.

The IRS automatically provides filing and penalty relief to any taxpayer with an IRS “address of record” located in the disaster area. The IRS release states that taxpayers do not need to contact the IRS to obtain 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 is directed to contact the IRS at the telephone number that appears on the notice, in order to have the penalty abated.

The IRS notice also addresses situations of taxpayers who live 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 are directed to contact the IRS.

The relief is also available to workers assisting the relief activities who are affiliated with a recognized government or philanthropic organization.

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