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IRS relief, taxpayers in Florida affected by Hurricane Michael

The IRS today issued a release announcing tax relief for taxpayers in five Florida counties affected by Hurricane Michael. In general, the tax relief includes more time to file returns, pay taxes, and perform certain other time-sensitive acts for taxpayers affected by Hurricane Michael.

The IRS release—[FL-2018-04](#)—explains that the president declared that a major disaster exists in Florida, and that there is a disaster declaration for individual assistance issued by the Federal Emergency Management Agency. Accordingly, the IRS announced today that affected taxpayers (individuals who reside or have a business) in the following five counties will be entitled to certain tax relief—Bay, Franklin, Gulf, Taylor, and Wakulla counties.

The relief applies with respect to certain deadlines falling on or after October 7, 2018, and before February 28, 2019. For instance, additional time is provided for taxpayers who:

- Had a valid extension to file their 2017 return due by October 15, 2018
- Had quarterly estimated income tax payments due on January 15, 2019
- Had quarterly payroll and excise tax returns normally due on October 31, 2018 and January 31, 2019

The relief also applies to tax-exempt organizations that operate on a calendar-year basis that had an automatic extension due by November 15, 2018, and to businesses with extensions for 2017 that expire October 15, 2018.

Penalties on payroll and excise tax deposits due on or after October 7, 2018, and before October 22, 2018, will be abated as long as the deposits are made by October

22, 2018. The IRS release instructs hurricane-affected taxpayers who receive a late-filing or late-payment penalty notice from the IRS and who have an original or extended filing, payment or deposit due date that falls within the postponement period that they need to call the telephone number on the notice to have the IRS abate the penalty.

The IRS stated that it automatically identifies taxpayers located in the covered disaster area and applies automatic filing and payment relief. However, hurricane-affected taxpayers who reside or have a business located outside the covered disaster area must call the IRS disaster hotline to request this tax relief.

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