



# TaxNewsFlash

United States



No. 2020-466  
July 27, 2020

## IRS offers tax relief for Michigan storm and Utah earthquake victims

The IRS issued a release providing tax relief for taxpayers affected by severe storms and flooding that began in Michigan on May 16, 2020, and for taxpayers who were affected by the earthquake and aftershocks that began in Utah on March 18, 2020.

### Michigan storms and flooding

The IRS release—[MI-2020-01](#) (July 24, 2020)—explains that following the disaster declaration for individual assistance issued by the Federal Emergency Management Agency (FEMA), taxpayers affected by the storms in certain areas will be eligible for certain tax relief. Individuals who reside or have a business in Arenac, Gladwin, Iosco, Midland, and Saginaw counties may qualify for tax relief (including postponed deadlines and additional time to file returns). The available tax relief includes certain postponed deadlines—including certain deadlines falling on or after May 16, 2020, and before October 15, 2020—for taxpayers who reside or have a business in the disaster area. These taxpayers will be eligible for additional time to file or to make other time-sensitive actions through October 15, 2020. The IRS release concludes that 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 that falls within the postponement period, the taxpayer is directed to call the telephone number on the notice to have the IRS abate the penalty.

### Utah earthquake

The IRS release—[UT-2020-01](#) (July 24, 2020)—states affected taxpayers in Davis and Salt Lake counties may qualify for tax relief. The available tax relief includes certain postponed deadlines for taxpayers who reside or have a business in the disaster area—including certain deadlines falling on or after March 18, 2020, and before July 31, 2020. These taxpayers are allowed additional time to file through July 31, 2020. This includes 2019 individual and business returns that, due to the coronavirus (COVID-19) pandemic, were due on July 15, 2020. Affected taxpayers will have until July 31, 2020, to make 2019 IRA contributions. The IRS release concludes that 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 that falls within the postponement period, the taxpayer is directed to call the telephone number on the notice to have the IRS abate the penalty.

The information contained in TaxNewsFlash is not intended to be "written advice concerning one or more Federal tax matters" subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230, as the content of this document is issued for general informational purposes only, is intended to enhance the reader's knowledge on the matters addressed therein, and is not intended to be applied to any specific reader's particular set of facts. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

KPMG International is a Swiss cooperative that serves as a coordinating entity for a network of independent member firms. KPMG International provides no audit or other client services. Such services are provided solely by member firms in their respective geographic areas. KPMG International and its member firms are legally distinct and separate entities. They are not and nothing contained herein shall be construed to place these entities in the relationship of parents, subsidiaries, agents, partners, or joint venturers. No member firm has any authority (actual, apparent, implied or otherwise) to obligate or bind KPMG International or any member firm in any manner whatsoever.

Direct comments, including requests for subscriptions, to [Washington National Tax](#). For more information, contact KPMG's Federal Tax Legislative and Regulatory Services Group at + 1 202.533.4366, 1801 K Street NW, Washington, DC 20006-1301.

To unsubscribe from TaxNewsFlash-United States, reply to [Washington National Tax](#).

[Privacy](#) | [Legal](#)