

Hurricane Harvey Tax Filing Relief

9/8/2017 13:16

Jurisdiction	Citation	Adoption Date	Effect
Federal	TX-2017-09 (https://www	29-Aug-17	Hurricane Harvey victims in parts of Texas have until Jan. 31, 2018, to file certain individual and business tax returns and make certain tax payments, the Internal Revenue Service announced today. This includes an additional filing extension for taxpayers with valid extensions that run out on Oct. 16, and businesses with extensions that run out on Sept. 15.
Alabama	(https://revenue.alabama.gov/2017/08/29/ador-providing-tax-relief-to-texas-flood-victims/) & (https://revenue.alabama.gov/2017/08/31/executive-order-temporary-suspension-of-irp-and-ifta-requirements-for-vehicles-engaged-in-disaster-relief-efforts/)	29-Aug-17	The tax relief measures will mirror IRS measures in the same declared disaster areas. ADOR will grant filing extensions to Texas residents directly affected by the severe flooding that has impacted the state since Aug. 25. Alabama taxpayers residing in Texas counties designated as disaster areas by the federal government have until Jan. 31, 2018, to file tax returns due on or after Sept. 1, 2017, and before Jan. 31, 2018. Penalty relief will be provided during the extension period. Taxpayers seeking this Alabama tax relief should write "Texas Flood 2017" in red ink on any state paper return/report which relies on this filing extension relief. In regard to electronically-filed returns/reports, affected taxpayers should contact ADOR for filing guidance. Also providing temporary suspension of IRP / IFTA requirements for vehicles engaged in disaster relief efforts.
Alaska			
Arizona	Phone Call		Must fill out Form 290 Request for Penalty Abatement and submit along with return when filed.
Arkansas	Email from DFA Spokesperson, Scott Hardin	7-Sep-17	Plan to follow IRS on deadline extensions for taxpayers impacted by Harvey. Expect news release in coming days.

California	https://www.caltax.com/news/cdtfa-offers-relief-for-business-owners-affected-by-hurricane-harvey	9/1/2017	<p>The California Department of Tax and Fee Administration (CDTFA) announces business owners and tax and fee payers affected by Hurricane Harvey may request extensions to file their returns, ask for relief from penalties and/or interest for some taxes and fees, and request copies of records lost due to storm damage. The CDTFA has also extended the deadline for filings that were delayed by disruptions affecting the U.S. Postal Service and private mail and freight companies.</p> <p>Businesses located in the Gulf Coast area that have been impacted by Hurricane Harvey, and who, as a result, cannot meet their filing and payment deadlines, may be eligible for relief. Business owners and tax and fee payers can call the CDTFA Customer Service Center toll-free at 1-800-400-7115 (TTY: 711), Monday through Friday from 8 a.m. to 5 p.m. (Pacific Time), to request relief from penalties and/or interest and ask for an extension of time to file their tax or fee returns.</p>
Colorado	Statement to COST by Director, Taxpayer Service Division	9/1/2017	Colorado regulations provide for waiving of deadlines when the IRS waives them, but official action hasn't been taken yet.
Connecticut			
Delaware			
District of Columbia			

<p>Florida</p>	<p>Florida DOR Website "Current Topics" post (http://floridarevenue.com/pages/default.aspx)</p>	<p>9/5/2017</p>	<p>Due to impacts from Hurricane Harvey, some taxpayers may be unable to file taxes timely. The Florida Department of Revenue will make every attempt allowed by law to work with affected businesses during this difficult time. On a case-by-case basis the Department will work with tax filers who, despite good-faith efforts, are unable to file tax returns as required by law because of Hurricane Harvey. Filing deadlines for taxpayers who are able to file will not change.</p> <p>For Florida corporate income tax filers, the Department will follow the tax relief granted by Internal Revenue Service regarding postponement of return due dates. Florida corporate income/franchise tax returns originally due, or due on extension, between August 24, 2017 and January 1, 2018 are now due by February 15, 2018.</p> <p>Taxpayers needing assistance should contact the Department to discuss their individual situation. To speak with a Department representative,</p>
<p>Georgia</p>	<p>Department of Revenue Press Release (https://dor.georgia.gov/press-releases/2017-09-06/department-revenue-extends-relief-victims-hurricane-harvey)</p>	<p>9/5/2017</p>	<p>the Department is postponing until January 31, 2018, certain deadlines for individuals who reside, and businesses whose principal place of business is located, in the disaster area but the person or business must have been affected by the disaster. The postponement applies to return filing, tax payment, and other time-sensitive acts as specified in the Internal Revenue Service relief that have either an original or extended due date occurring on or after Aug. 23, 2017 and before Jan. 31, 2018. This includes taxpayers who had a valid extension to file their 2016 return that was due to run out on Oct. 16, 2017. It also includes the quarterly estimated income tax payments originally due on Sept. 15, 2017 and Jan. 16, 2018, and the quarterly payroll and excise tax returns normally due on Oct. 31, 2017.</p> <p>The postponement also includes return filing, tax payment, and other time-sensitive acts related to Georgia tax types not administered by the IRS such as Georgia sales and</p>

Hawaii	Department of Taxation Announcement No. 2017-09 (http://files.hawaii.gov/tax/news/announce/an)	31-Aug-17	The Department will consider requests for extensions to file and pay other taxes and waivers of penalties and interest on a case-by-case basis.
Idaho	Idaho Tax Commission News Release (https://tax.idaho.gov/n-feed.cfm?idd=4134)	6-Sep-17	<p>The Idaho State Tax Commission is extending tax filing and payment deadlines for taxpayers in parts of Texas affected by Hurricane Harvey.</p> <p>Taxpayers from designated disaster areas have until Jan. 31, 2018, to mail any completed tax returns along with payments due from Aug. 23 through Jan. 31. Idaho is following the extended deadline set by the Internal Revenue Service (IRS).</p> <p>The relief is for all Idaho tax types, including income tax, sales tax, fuels tax, income tax withholding, and others. The extension applies both to individuals and businesses in the disaster areas, as well as to those whose tax records are located there.</p> <p>The Tax Commission is offering the expanded relief to taxpayers in any area designated by the Federal Emergency Management Agency (FEMA) as qualifying for individual assistance. Currently, 39 Texas counties are eligible, but taxpayers in locations added later as disaster</p>
Illinois	News Release - http://revenue.state.il.us/News/2017HurricaneHarvey.htm	7-Sep-17	<p>"The Illinois Department of Revenue will waive penalties and interest for taxpayers who cannot file or pay on time as a result of Hurricane Harvey which occurred in August 2017.</p> <p>What do I need to do? Send a brief written explanation of why you cannot file or pay on time, and be sure to clearly indicate a request for abatement of penalties and interest. Include your name, account number (if using a Social Security number, include only the last four digits), mailing address, and an estimate of when you believe you can file or pay. Send your request electronically to REV.DisasterRelief@illinois.gov. You also can mail your request to the Department using the address on the return. Write "Hurricane Harvey" on the top of the return in red and attach your explanation with your abatement request."</p>

Indiana			
Iowa			
Kansas			
Kentucky			
Louisiana			
Maine	Conversation with audit deputy director	9/5/2017	Expect Maine DOR to conform with federal, published guidance likely in next ME Tax Alert. The Comptroller has.
			<ul style="list-style-type: none"> • Issued a temporary waiver of IFTA requirements and Motor Fuel Tax returns for companies affected by the storm, • Granted a fuel waiver concerning conventional and reformulated gasoline to ensure the supply of gasoline in the State of Maryland, • Named a point person to assist taxpayers and businesses with other tax filings. <p>Certain tax types also could be affected. Those types include: withholding, sales and use, individual non-resident, corporate, admission and amusement and alcohol and tobacco. Because the categories and specific circumstances vary, these instances will be handled on a case-by-case basis. Anyone from Texas or Louisiana who files in Maryland and has a tax concern involving tax return dates is asked to call or email Karen Scheerer, special assistant to the Comptroller, at 410-260-4020 or ombudsman@comp.state.md.us.</p>
Maryland	http://comptroller.marylandtaxes.com/Media_Services/2017/08/31/comptroller-offers-tax-relief-and-assistance-to-hurricane-harvey-victims/	31-Aug-17	
Massachusetts			
Michigan			
			Taxpayers affected by Hurricane Harvey with tax obligations to Minnesota can contact the department to request a penalty/interest forgiveness if the hurricane prevented them from filing or paying state taxes on time.
Minnesota	Statement via FTA	8-Sep-17	
Mississippi	Interview with Bloomberg BNA	30-Aug-17	Will follow federal extensions
Missouri			
Montana			

Nebraska	http://www.revenue.nebraska.gov/legal/rulings/rr990902.pdf	5-Sep-17	The ruling provides that if a taxpayer resides in an IRS disaster relief designated area, they are eligible for the same postponed filing dates as provide by the IRS. As of today, Nebraska has not published anything specific to Harvey relief.
Nevada			
New Hampshire			
New Jersey			
New Mexico	Statement from State Land Commissioner re oil & gas royalties/interest	31-Aug	Will extend payment/filing for one month on oil & gas royalties/interest
New York			
North Carolina			
North Dakota			
Ohio			
Oklahoma			
Oregon			
Pennsylvania	http://www.revenue.pa.gov/GeneralTaxInformation/Tax%20Types%20and%20Information/Pages/Corporation%20Taxes/Hurricane-Harvey-Extension.aspx#.Wa8AB7J97x4	6-Sep-17	The Pennsylvania Department of Revenue will extend certain tax return filing deadlines for corporate taxpayers filing the form RCT-101 directly impacted by the severe storms and flooding from Hurricane Harvey. In general, Pennsylvania will follow Internal Revenue Service rules outlined in Issue Number: IR-2017-135. To avoid a late file penalty assessment, taxpayers should email a request on company letterhead and signed by corporation official to RA-panoticeofadjustment@pa.gov. Please include the name and address of the business where the tax records are located.
Rhode Island			
South Carolina	from John McCormack,	8-Sep-17	but Department plans to follow the Does not plan to issue broad taxpayer guidance, will work with taxpayers on a business by business basis when the business reaches out and requests an extension. Said will be lenient, even if contacted after a delinquency notice has been issued.
South Dakota	Doug Schinkel, Director of Business Tax & Response via FTA	6-Sep-17	Via FTA: "Companies who have
Tennessee	Conversation with Deputy Commissioner Barbara Sampson	5-Sep-17	Anticipate following IRS extension; will publish guidance soon; appear to have statutory authorization to follow federal

<p>Texas</p>	<p>August 25 & August 29 Comptroller News Releases</p>	<p>https://comptroller.texas.gov/about/media-center/news/2017/170825-hurricane-harvey.php; August 29, 2017 - https://comptroller.texas.gov/about/media-center/news/2017/170829-harvey-response.php; General statement:</p>	<p>Texas Comptroller Glenn Hegar announced today that taxpayers in declared disaster areas affected by Hurricane Harvey can postpone paying state taxes while they recover from storm-related losses. Businesses located in those areas can call the Comptroller's office and request up to a 90-day extension to file and pay certain monthly and quarterly state taxes.</p>
<p>Utah</p>			
<p>Vermont</p>			
<p>Virginia</p>			
<p>Washington</p>			
<p>West Virginia</p>			
<p>Wisconsin</p>			
<p>Wyoming</p>			