

## ●●● TAX RELIEF & IRS ASSISTANCE ●●●

The Internal Revenue Service is providing tax relief to individual and business taxpayers impacted by Hurricane Michael and living in the areas designated by FEMA under the Federal Disaster Declaration. For the latest information about tax relief, please see: <https://www.irs.gov/newsroom/help-for-victims-of-hurricane-michael>

The tax relief is part of a coordinated federal response to the damage caused by the floods and is based on local damage assessments by FEMA. For information on disaster recovery, individuals should visit [www.disasterassistance.gov](http://www.disasterassistance.gov).

The declaration permits the IRS to postpone certain deadlines for taxpayers who reside or have a business in the disaster area. For instance, certain deadlines falling on or after October 7, 2018 are granted additional time to file through February 28, 2019. This includes taxpayers who had a valid extension to file their 2017 return that was due to run out on Oct. 15, 2018. It also includes the quarterly estimated income tax payments originally due on January 15, 2019 and the quarterly payroll and excise tax returns normally due on Oct. 31, 2018 and January 31, 2019. It also includes tax-exempt organizations that operate on a calendar-year basis and had an automatic extension due to run out on Nov. 15, 2018. In addition, 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

If an affected taxpayer receives a penalty notice from the IRS, the taxpayer should call the telephone number on the notice to have the IRS abate any interest and any late filing or late payment penalties that would otherwise apply. Penalties or interest will be abated only for taxpayers who have an original or extended filing, payment or deposit due date, including an extended filing or payment due date, that falls within the postponement period.

The IRS automatically identifies taxpayers located in the covered disaster area and applies automatic filing and payment relief. But affected taxpayers who reside or have a business located outside the covered disaster area must call the IRS disaster hotline at **1-866-562-5227** to request this tax relief.

