

# Hurricane Michael Relief

## Cross References

- IR-2018-199, October 12, 2018

Hurricane Michael victims in parts of Florida and elsewhere have until February 28, 2019, to file certain individual and business tax returns and make certain tax payments.

The IRS is offering this relief to any Major Disaster Declaration area designated by the Federal Emergency Management Agency (FEMA) as qualifying for either individual or public assistance. Currently, this only includes parts of Florida, but taxpayers in localities added later to the disaster area, including those in other states, will automatically receive the same filing and payment relief. The current list of eligible localities is available on the disaster relief page on [www.irs.gov](http://www.irs.gov).

The tax relief postpones various tax filing and payment deadlines that occurred starting on October 7, 2018. As a result, affected individuals and businesses will have until February 28, 2019, to file returns and pay any taxes that were originally due during this period. This means individuals who had a valid extension to file their 2017 return due to run out on October 15, 2018, now have until February 28, 2019, to file. The IRS noted, however, that because tax payments related to these 2017 returns were due on April 18, 2018, those payments are not eligible for this relief.

The February 28, 2019, deadline also applies to quarterly estimated income tax payments due on January 15, 2019, and the quarterly payroll and excise tax returns normally due on October 31, 2018, and January 31, 2019. It also applies to tax-exempt organizations, operating on a calendar-year basis that had a valid extension due to run out on November 15, 2018. Businesses with extensions also have the additional time including, among others, calendar-year corporations whose 2017 extensions run out on October 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.

The IRS disaster relief page at [www.irs.gov](http://www.irs.gov) has details on other returns, payments and tax-related actions qualifying for the additional time.

The IRS automatically provides filing and penalty relief to any taxpayer with an IRS address of record located in the disaster area. Thus, taxpayers need not contact the IRS to get this 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 should call the number on the notice to have the penalty abated.

In addition, the IRS will work with any taxpayer who lives 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 need to contact the IRS at 866-562-5227. This also includes workers assisting the relief activities who are affiliated with a recognized government or philanthropic organization.

Individuals and businesses in a federally declared disaster area who suffered uninsured or unreimbursed disaster-related losses can choose to claim them on either the return for the year the loss occurred, or the return for the prior year.

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

See also the Hurricane Michael Information Center at [www.irs.gov/hurricanemichael](http://www.irs.gov/hurricanemichael).