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## **IRS extends Oct. 15 and other upcoming deadlines, provides expanded tax relief for victims of Hurricane Michael**

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WASHINGTON – Hurricane Michael victims in parts of Florida and elsewhere have until Feb. 28, 2019, to file certain individual and business tax returns and make certain tax payments, the Internal Revenue Service announced today.

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 always available on the [disaster relief](#) page on IRS.gov.

“The IRS has moved swiftly to announce this relief for taxpayers affected by Hurricane Michael in advance of the Oct. 15 extension filing deadline,” said IRS Commissioner Chuck Rettig. “We recognize the devastation this historic storm caused for many taxpayers, and IRS employees stand ready to support the disaster recovery effort as they have done many times in the past.”

The IRS is taking this step due to the unusual factors involving Hurricane Michael and the interaction with the Oct. 15 extension deadline.

The tax relief postpones various tax filing and payment deadlines that occurred starting on Oct. 7, 2018. As a result, affected individuals and businesses will have until Feb. 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 Oct. 15, 2018, will now have until Feb. 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 Feb. 28, 2019, deadline also applies to quarterly estimated income tax payments due on Jan. 15, 2019, and the quarterly payroll and excise tax returns normally due on Oct. 31, 2018, and Jan. 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 Nov. 15, 2018. Businesses with extensions also have the additional time including, among others, calendar-year corporations whose 2017 extensions run out on Oct. 15, 2018.

In addition, penalties on payroll and excise tax deposits due on or after Oct. 7, 2018, and before Oct. 22, 2018, will be abated as long as the deposits are made by Oct. 22, 2018.

The [IRS disaster relief](#) page 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 1-866-562-5227. 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 (in this instance, the 2018 return normally filed next year), or the return for the prior year (2017). See [Publication 547](#) for details.

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 [IRS.gov/hurricanemichael](http://IRS.gov/hurricanemichael).