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State and Local Taxes Weekly, 10/02/2017

Numerous States Allow Tax Relief to Victims of Hurricanes Harvey and Irma

by Jill C. McNally, Esq. (RIA)

Hurricane Harvey, as a Category 4 hurricane, slammed into the southeast coast of the State of Texas on August 25, 2017, resulting in significant property damage and devastating flooding to the area and beyond. Just over two weeks later, on September 10, 2017, Hurricane Irma, that initially hit the Florida Keys as a Category 4 hurricane, battered the State of Florida leaving in her wake significant property damage, flooding, and millions of residents without power. The federal government and numerous states currently provide for special tax relief and assistance to taxpayers following the devastating fallout from these storms. A round-up of the current federal and state tax relief available is listed below, and will continue to be updated as new information is received.

Federal response. The Internal Revenue Service (IRS) has issued numerous notices informing affected taxpayers of special tax relief and assistance. "Affected taxpayers" are those listed under [Reg. § 301.7508A-1](#) , and include any individual whose principal residence, and any business entity whose principal place of business, is located in the counties designated as disaster areas; any individual who is a relief worker assisting in a covered disaster area; any individual whose principal residence, and any business entity whose principal place of business that is not located in a covered disaster area, but whose necessary records are maintained in a covered disaster area; any estate or trust that has tax records necessary to meet a filing or payment deadline in a covered disaster area; and any spouse of an affected taxpayer specific to a husband and wife's joint return.

Hurricane Harvey relief: Affected taxpayers who reside or have businesses in a disaster area are permitted until January 31, 2018, to file most tax returns (including individual, corporate, and estate and trust income tax returns, partnership returns, S corporation returns, and trust returns, estate, gift, and generation-skipping transfer tax returns, and employment and certain excise tax returns) that have original or extended deadlines falling on or after August 23, 2017, and before January 31, 2018. This includes taxpayers who had a valid extension to file their 2016 return that was due to run out on October 16, 2017. The additional time also extends to quarterly estimated income tax payments originally due on

September 15, 2017, and January 16, 2018, and the quarterly payroll and excise tax returns normally due on October 31, 2017. Further, penalties on payroll and excise tax deposits due on or after August 23, 2017, and before September 7, 2017, will be abated as long as the deposits were made by September 7, 2017. (IRS News Release TX-2017-09, 08/29/2017; IRS News Release IR-2017-135, 08/28/2017.)

The IRS has implemented other forms of relief including permitting 401(k)s and other similar employer-sponsored retirement plans to make loan and hardship distributions to Hurricane Harvey victims and their families, and up to January 1, 2019, employees who forgo their vacation, sick, or personal leave, in exchange for cash paid by their employer will not be taxed on those amounts that are made to charitable organizations providing relief for the victims of Hurricane Harvey, and employers are permitted to deduct the cash payments as business expenses. Also, beginning August 25, 2017, and effective through September 15, 2017, because of the shortages of undyed diesel fuel as a result of Hurricane Harvey, the IRS will not impose a penalty on certain sellers of dyed diesel fuel sold for use on the highways in Texas. (IRS News Release IR-2017-138, 08/30/2017; IRS News Release IR-2017-142, 09/03/2017; IRS News Release IR-2017-143, 09/05/2017.)

Hurricane Irma relief: With respect to parts of the U.S. Virgin Islands and Puerto Rico, affected taxpayers who reside or have businesses in a disaster area are permitted until January 31, 2018, to file most tax returns that have either an original or extended due date occurring on or after September 5, 2017, and before January 31, 2018. Affected taxpayers that have an estimated income tax payment originally due on or after September 5, 2017, and before January 31, 2018, will not be subject to penalties for failure to pay estimated tax installments as long as the payments are made on or before January 31, 2018. Penalties associated with employment and excise tax deposits due on or after September 5, 2017, and before September 20, 2017, will be abated as long as the tax deposits are made by September 20, 2017. (IRS News Release VI-2017-01, 09/08/2017; IRS News Release PR-2017-01, 09/12/2017.)

With respect to parts of Florida, the IRS allows affected taxpayers until January 31, 2018, to file most tax returns that have either an original or extended due date occurring on or after September 4, 2017, and before January 31, 2018. Affected taxpayers that have an estimated income tax payment originally due on or after September 4, 2017, and before January 31, 2018, will not be subject to penalties for failure to pay estimated tax installments as long as the payments are made on or before January 31, 2018. Penalties associated with late payment of employment and excise tax deposits due on or after September 4, 2017, and before September 19, 2017, will be abated as long as the deposits are made by September 19, 2017. Also, effective September 6, 2017, through September 22, 2017, under certain circumstances in response to the shortage of undyed diesel fuel, the IRS will not impose a penalty for dyed fuel sold or used on Florida highways. As is the case with Hurricane Harvey victims, 401(k)s and other similar employer-sponsored retirement plans can make loans and hardship distributions to Hurricane Irma victims and their families. (IRS News Release FL-2017-04, 09/12/2017; IRS News Release IR-2017-149, 09/11/2017; IRS News Release IR-2017-150, IRS News Release IR-2017-151, 09/12/2017.)

Victims of Hurricane Irma in the State of Georgia are also permitted until January 31, 2018, to file most tax returns that have either an original or extended due date occurring on or after September 7, 2017, and before January 31, 2018. Affected taxpayers that have an estimated income tax payment originally due on or after September 7, 2017, and before January 31, 2018, will not be subject to penalties for failure to pay estimated tax installments as long as such payments are paid on or before January 31, 2018. (IRS News Release IR-2017-156, 09/19/2017; IRS News Release GA-2017-02.)

State response to the hurricanes. Alabama. The Commissioner of the Alabama Department of Revenue has announced that the Department will temporarily suspend the requirements associated with the International Registration Plan (IRP) and the International Fuel Tax Agreement (IFTA) for any motor vehicle engaged in interstate disaster relief efforts in the State of Florida or traveling through the State of Alabama as part of the disaster relief. The temporary suspension is effective for 30 days from the date of the Commissioner's order, i.e., until October 8, 2017. Also, filing extensions will be granted to Texas residents directly affected by the severe flooding caused by Hurricane Harvey. Alabama taxpayers residing in Texas counties designated as disaster areas by the federal government have until January 31, 2018, to file returns due on or after September 1, 2017, and before January 31, 2018. Penalty relief will also be provided during the extension period. The Alabama tax relief measures will mirror IRS measures in the same declared disaster areas. Taxpayers seeking this Alabama tax relief should write "Texas Flood 2017" in red ink on any state paper return/report that relies on this filing extension relief. For electronically filed returns/reports, affected taxpayers should contact the Department for filing guidance. ([Order of the Commissioner, Ala. Dept. of Rev., 09/08/2017](#) ; [ADOR Providing Tax Relief to Texas Flood Victims, Ala. Dept. of Rev., 08/29/2017](#) .)

The Department has also announced that it will grant filing extensions to taxpayers directly affected by Hurricane Irma. Alabama taxpayers residing in areas designated as disaster areas by the federal government have until January 31, 2018 to file returns due on or after September 15, 2017, and before January 31, 2018. Penalty relief will be provided during the extension period. The Alabama tax relief measures will mirror IRS measures in the same declared disaster areas. Taxpayers seeking this Alabama tax relief should write "Irma Relief - 2017" in red ink on any state paper return/report which relies on this filing extension relief. For electronically filed returns/reports, affected taxpayers should contact the Department for filing guidance. The current list of eligible localities is available on the disaster relief page on IRS.gov. Parts of Florida, Puerto Rico and the Virgin Islands are currently eligible for relief, but taxpayers in localities added later to the disaster area, including those in other states, will automatically receive the same filing and payment relief. Taxpayers in areas not specifically designated as disaster areas who encounter difficulty filing on time due to weather-related circumstances associated with Hurricane Irma may be eligible to request a waiver of late filing and late payment penalties after providing appropriate documentation to the Department. [ADOR Providing Tax Relief to Victims of Hurricane Irma, Ala. Dept. of Rev., 09/12/2017](#) .)

California. For the taxes and fees it administers, the California Department of Tax and Fee Administration (CDTFA) announced that 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 also has extended the deadline for filings that were delayed by disruptions affecting the U.S. Postal Service and private mail and freight companies. Businesses located in the Gulf Coast area that have been impacted by Hurricane Harvey, and 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, Monday through Friday from 8:00 a.m. to 5:00 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. They may also do so online for most tax and fee programs. ([California Department of Tax and Fee Administration News Release No. 9-17, 09/01/2017](#) .)

Colorado. The Colorado Department of Revenue (CDOR) is granting filing extensions for state-collected taxes to Colorado taxpayers who have been directly affected by Hurricanes Harvey and Irma. Colorado taxpayers residing in federal designated disaster areas have until January 31, 2018, to file tax returns due on or after September 1, 2017, and before January 31, 2018 (for Hurricane Harvey victims) and September 4, 2017, and January 31, 2018 (for Hurricane Irma victims). The deadline waiver applies to Colorado State tax returns, including income tax, sales tax, wage withholding tax, severance tax, and excise tax, as well as estimated payments that have either an original or extended due date occurring on or after August 23, 2017, and before January 31, 2018 (for Hurricane Harvey victims) and September 4, 2017, and before January 31, 2018 (for Hurricane Irma victims). Penalty relief will be provided during the extension period. Colorado also agrees to honor any waiver of interest granted by Texas or Florida for affected IFTA motor carriers based in these areas if payments are received by the extension deadline. In addition, the affected sales tax licensees who file and pay by the extension deadline of January 31, 2018, will be considered as having timely filed, and will be eligible for any vendor fee (discount) that applies. CDOR emphasizes that it will not be automatically applying this tax deadline waiver; instead, affected taxpayers who reside or have a business located in the covered disaster area must call the tax information hotline at 303-238-SERV (7378) to request the extended deadline after they receive a bill. As CDOR exemptions do not apply to home-rule jurisdictions, taxpayers are asked to contact those jurisdictions directly to find out if they have waived any tax deadlines. CDOR also provides guidance regarding tax record requests, including accessing those records maintained in Revenue Online. ([Filing Relief - Natural Disasters, Cotaxinfo Post, Colo. Dept. Rev., 09/08/2017](#) ; [Revised: Filing Relief-Natural Disasters, cotaxinfo post, Colo. Dept. Rev., 09/15/2017](#) .)

Connecticut. On September 11, 2017, the Connecticut Department of Revenue Services posted a notice on its website stating that requests for extension of time to file or pay Connecticut taxes, as well as relief from any associated penalties, will be considered based on the individual circumstances of taxpayers located in the Hurricane Harvey or Hurricane Irma federal disaster relief areas in accordance with [Conn. Gen. Stat. § 12-2\(a\)\(5\)](#) . ([Connecticut Hurricane Relief, Conn. DRS, 09/11/2017](#) .)

Delaware. The Office of Delaware Governor John Carney announced that the Delaware Division of Revenue will extend certain individual and business tax return filing deadlines and certain tax payment deadlines for taxpayers who have been directly impacted by Hurricane Harvey and are located in the

impacted disaster areas identified by the IRS in news release IR-2017-135. Various tax filing deadlines from August 23, 2017, through January 16, 2018, are postponed to January 31, 2018, including an additional filing extension for individual taxpayers with valid extensions to October 16, 2017, and businesses with valid extensions to September 15, 2017. Delaware emphasizes that in order to avoid a penalty assessment for late filing, taxpayers should submit a written request for an additional extension via email to Jeffry.schott@state.de.us. Taxpayers whose requests are based upon tax records being located in a disaster area should include the address where those tax records are located. For business taxpayers, requests should be made on company letterhead and signed by a company official. ([Delaware News Release, Office of the Governor, 09/12/2017](#) .)

District of Columbia. The Office of Tax and Revenue (OTR) has announced that it will follow certain federal tax filing deadlines that have been extended until January 31, 2018, for victims of Hurricanes Harvey or Irma who reside or own businesses in presidential disaster areas. The IRS relief applies to victims in certain counties of Texas for Hurricane Harvey and certain counties of Florida for Hurricane Irma. For those taxpayers who are victims of Hurricane Harvey, tax returns, payments, and other time sensitive acts originally due between August 23, 2017, and January 31, 2018, are extended until January 31, 2018. For those taxpayers who are victims of Hurricane Irma, tax returns, payments, and other time sensitive acts originally due between September 4, 2017, and January 31, 2018, are extended until January 31, 2018. The relief will cover: (1) extended individual, partnership, corporate and unincorporated income tax returns due October 16, 2017; (2) extended combined report returns due November 15, 2017; (3) alcohol gallonage reports due September 10, 2017; and (4) individual, corporation and unincorporated estimated tax payments. The relief will not cover District sales and use tax returns or District withholding. In addition to taxpayers who live or own businesses in a covered disaster area, taxpayers whose tax preparers, books, or records are located in the disaster area also qualify for relief. Affected District taxpayers should write in bold letters at the top of the first page of the return claiming the relief "HURRICANE HARVEY OR IRMA RELIEF." Victims of Hurricane Harvey or Irma who file electronically and are charged penalties and interest for late filing, are advised to contact the OTR's Customer Service Administration at (202) 759-1946. The OTR notice lists the affected Texas and Florida counties. ([Dist. of Columbia Revenue Notice No. 2017-04, 09/14/2017](#) .)

Florida. As a result of Hurricanes Harvey and Irma, the Florida Department of Revenue has announced it will follow the tax relief granted by the IRS 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 (for Hurricane Harvey victims), and September 4, 2017, and January 31, 2018 (for Hurricane Irma victims), are now due by February 15, 2018. Eligibility is based on the Federal Emergency Management Agency (FEMA) declaration of designated counties receiving individual assistance. For a list of eligible counties and more information, review the press release announcing the corporate income tax due date extension. Taxpayers needing assistance should contact the Department's Taxpayer Services at (800) 352-3671 (Monday through Friday, excluding holidays) to discuss their individual situation. ([Florida Department of Revenue Release: Hurricane Harvey Tax Relief, 09/05/2017](#) ; [Department Of Revenue Office of the Executive Director: Emergency Order](#)

Implementing Provisions of Executive Order #17-235 (Re: Hurricane Irma), 09/07/2017 ; Florida DOR Release: Due Date Extension for Corporate Income Tax Filers Announced, 09/15/2017 .)

In response to Hurricane Irma, the Department issued Order of Emergency Waiver Number 17-235-DOR-003, changing the filing due date for sales and use tax, as well as fuel tax returns and payments to September 29, 2017. Sales and use tax, as well as fuel tax returns and payments are normally due on the first day of the month, and are considered late after the 20th day of the month. For electronic filers, submissions initiated by 5:00 p.m. on September 28 will be deemed timely filed. In another order, the Department has also extended due dates for tax returns and payments, and waives interest that accrues during the state of emergency on taxes due before and during the emergency period as follows: (1) Electronic payment requirements are extended to September 28 at 5:00 p.m., and the dealer's credit for collecting sales and use tax will be granted if the required electronic report is filed by paper by September 29, 2017. (2) Sales and use tax due dates are extended to September 29, 2017, and boat and aircraft penalties are suspended until after September 29, 2017. (3) Due dates for the following fees, reports, and taxes are also extended to September 29, 2017: Led-acid battery fees; Miami-Dade County Lake Belt Mitigation fees; various fuel tax, pollution tax, and aviation tax report due dates; new tire fees; the rental car surcharge; tourist development tax; prepaid wireless E911 fee; and the vehicle warranty fee. This order applies only to returns and payments due for the August 2017 reporting period and expires on October 4, 2017, unless extended. Taxpayers can visit the Florida Sales and Use Tax webpage and the Florida Fuel Tax webpage for additional tax information. ([Florida DOR Release: Due Date Extensions for Sales and Use Tax, as well as Fuel Tax Announced, 09/15/2017 ; Order of Emergency Waiver/Deviation #17-235-DOR-003, Fla. Dept. of Rev., 09/15/2017.](#))

Florida Governor Rick Scott issued Executive Order Number 17-235 (EO 17-235) declaring a state of emergency for every Florida county due to Hurricane Irma. In the interest of public safety, the Department waived the timing compliance requirements of the various statutes and rules to the extent necessary to meet the emergency declared in EO 17-235, and provides additional specific requirements with respect to local taxing authorities holding their millage and budget hearings to ensure consistent adequate notice is provided to taxpayers. Consistent with EO 17-235, these waivers and additional requirements are applicable in all Florida counties. The waivers will expire 30 days from the date of execution of EO 17-235, unless otherwise extended by the Department. Further, Florida's taxes on fuel trucks entering the state are waived to expedite fuel delivery. ([Department Of Revenue Office of the Executive Director: Emergency Order Implementing Provisions of Executive Order #17-235 \(Re: Hurricane Irma\), 09/07/2017 ; \(Florida Department Of Revenue Office of the Executive Director: Amended Order Implementing Provisions of Executive Order #17-235 \(Re: Hurricane Irma\) \(Ad Valorem and Non-Ad Valorem Assessments\), 09/08/2017.](#))

Also, in response to shortages of undyed diesel fuel caused by Hurricane Irma, and consistent with the EPA and the IRS, the Department will not impose a penalty when dyed diesel fuel is sold for use or used on a highway. This penalty relief applies from September 6, 2017, through September 22, 2017, and is available to any person who sells or uses dyed diesel fuel for highway use. During the penalty relief

period, sales or use of dyed diesel fuel should be treated in the same manner as sales or use of undyed diesel fuel, and special rules apply for collection and reporting of tax by terminal supplier and wholesalers/importers. ([Florida Tax Information Publication No. 17B05-02, 09/14/2017](#) .)

Georgia. Due to Hurricanes Irma and Harvey, the Georgia Department of Revenue has suspended the requirements associated with the IRP and the IFTA for vehicles engaged in interstate disaster relief efforts or traveling through the State of Georgia as part of the Hurricane Harvey or Hurricane Irma disaster relief effort until 5:00 p.m. on October 8, 2017, or until completion of the hurricane relief efforts, whichever comes first. The waiver cannot be construed to allow any vehicle to operate in the State of Georgia without valid vehicle registration and insurance as required by the base state. Additionally, carriers are required to maintain compliance with all driver, owner, vehicle, and carrier compliance requirements that may fall outside of the IRP and IFTA orders that are specified within this waiver or any other rule, statute, or requirement. For questions or concerns, the Motor Vehicle Division can be contacted at (855) 406 5221. Additionally, the Department is providing tax relief to the victims of Hurricane Harvey by extending tax deadlines to January 31, 2018, for certain 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. ([Press Release, Georgia Department of Revenue, 09/05/2017](#) ; [Press Release, Georgia Department of Revenue, 09/12/2017](#) ; [Press Release, Georgia Department of Revenue, 09/14/2017](#) .)

Filing deadlines and other relief: For the affected taxpayers from Hurricane Harvey, the deadline extensions apply to return filing, tax payment, and other time-sensitive acts as specified in the IRS relief announcement that have either an original or extended due date occurring on or after August 23, 2017, and before January 31, 2018. This includes taxpayers who had a valid extension to file their 2016 return that was due to run out on October 16, 2017, and includes the quarterly estimated income tax payments originally due on September 15, 2017, and January 16, 2018, and the quarterly payroll and excise tax returns normally due on October 31, 2017. Unless an act is specifically listed by the IRS, the postponement of time to file and pay does not apply to information returns in the W-2 and 1099 series, or to Form 1042-S. However, penalties on deposits due on or after August 23, 2017, and before September 7, 2017, will be abated as long as the tax deposits were made by September 7, 2017. 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 use tax, but does not apply to IFTA interest, such as monthly sales tax returns originally due September 20, 2017; October 20, 2017; November 20, 2017; December 20, 2017; and January 22, 2018. It also includes quarterly sales tax returns due October 20, 2017, and January 22, 2018, as well as annual sales tax returns due January 22, 2018. ([Press Release, Georgia Department of Revenue, 09/05/2017](#) .)

The Department has also issued a press release notifying victims of Hurricane Irma that they are eligible for filing, payment and other time sensitive tax relief in conjunction with the relief being provided by the IRS. Affected individuals in all Georgia counties will have until January 31, 2018, to file returns, make tax payments and complete other time sensitive acts specified by the IRS. The relief applies to taxpayers

with a valid extension to file their 2016 return that was due to expire on October 16, 2017, and quarterly estimated income tax payments originally due on September 15, 2017, and January 16, 2018, as well as quarterly payroll and excise tax returns typically due on October 31, 2017. The tax relief extends beyond relief provided by the IRS to include monthly sales and use tax returns originally due on September 20, 2017; October 20, 2017; November 20, 2017; December 20, 2017; and January 22, 2018. Quarterly sales tax returns due on October 20, 2017, and January 22, 2018, as well as annual sales tax returns due on January 22, 2018, are also eligible for relief. The postponement does not apply to the IFTA interest. ([Press Release, Georgia Department of Revenue, 09/14/2017](#) ; [Hurricane Irma Tax Relief Extended to All Georgia Counties, Ga. Dept. of Rev., 09/19/2017](#) .)

Qualification and application: Taxpayers who reside in or have a business located in counties as specified by the IRS will qualify for relief. If additional areas are identified by the IRS, relief is also provided to those areas. Affected taxpayers filing paper returns should write "2017 Texas, Hurricane Harvey" or "2017 Hurricane Irma" across the top of any forms submitted to the Department. The relief also applies to taxpayers not in the disaster areas but whose records are located in a disaster area. In addition, all relief workers affiliated with a recognized government or philanthropic organization assisting in relief activities in the covered disaster area are eligible for the relief as well as any individual visiting the covered disaster area who was injured or killed as a result of the disaster. Any taxpayer, whether filing paper or electronic returns, who is assessed a penalty and believes they did not receive due consideration regarding the aforementioned relief, needs assistance, or has questions should contact the Department in Atlanta at 1 (877) 423-6711. ([Press Release, Georgia Department of Revenue, 09/05/2017](#) ; [Press Release, Georgia Department of Revenue, 09/14/2017](#) ; [Press Release, Georgia Department of Revenue, 09/12/2017](#) .)

Hawaii. The Hawaii Department of Taxation has issued an announcement informing taxpayers that the Department recognizes that taxpayers affected by Hurricane Harvey may have difficulty in meeting their tax obligations, and so 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. The postponement of deadlines to October 31, 2017, by waiver of interest and penalties applies to certain tax returns, tax payments, or tax deposits. This includes any individuals, corporations, and businesses that previously obtained a due date extension until October 31, 2017. "Affected taxpayers" include businesses and individuals located in the disaster areas, as well as those whose tax records are located there; taxpayers must identify themselves as hurricane victims and should write "HURRICANE HARVEY" in black ink at the top of any tax forms or documents filed with the Department. The Department advises that the annotation should not be placed in the "DO NOT WRITE IN THIS SPACE" area in the upper right corner of any return. Taxpayers and tax practitioners relying on the announcement must also include a brief statement as to how the disaster adversely affected their ability to meet their tax obligations. ([Hawaii Dept. of Taxation Announcements No. 2017-09, 08/31/2017](#) .)

Idaho. The Idaho State Tax Commission (STC) is extending tax filing and payment deadlines for taxpayers affected by Hurricanes Harvey and Irma. Taxpayers from designated disaster areas have until

January 31, 2018, to mail any completed tax returns along with payments due from August 23, 2017, through January 31, 2018 (for Hurricane Harvey victims), and September 4, 2017, through January 31, 2018 (for Hurricane Irma victims). Idaho is following the extended deadline set by the IRS. 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. The STC is offering the expanded relief to taxpayers in any area designated by FEMA as qualifying for individual assistance. Taxpayers in localities that are added later to the disaster area, including those in other states, will automatically receive the same filing and payment relief. To qualify for the extension, affected taxpayers should write "HURRICANE HARVEY" or "HURRICANE IRMA" in red ink at the top of their tax return. If they file electronically, receive penalties, or are charged interest for filing returns or paying taxes late, they should call the STC at (800) 972-7660. Affected taxpayers should also call if they are in a payment plan or are working with the STC to resolve their tax debt. ([News Release, Idaho STC, 09/06/2017](#) .)

Illinois. The Illinois Department of Revenue issued a notice that it will waive interest and penalties for taxpayers who cannot file or pay on time due to Hurricanes Harvey and Irma. Taxpayers should include a written explanation of why they cannot file or pay on time with a clear request for abatement of interest and penalties. Taxpayers should include their name, account number (if using Social Security number, only use the last four digits), mailing address, and an estimate of when they believe they will file or pay. The request may be sent electronically to REV.DisasterRelief@illinois.gov or mailed to the Department using the address indicated on the return. Taxpayers mailing in requests should write "Hurricane Harvey" or "Hurricane Irma," in red, on the top of the return and attach the explanation with the abatement request. ([Taxpayers Affected by Hurricane Harvey and Hurricane Irma, Illinois Department of Revenue, 09/11/2017](#) .)

IFTA and MFUT: Due to the hurricanes Harvey and Irma, the state is temporarily waiving the IFTA registration and motor fuel use tax (MFUT) single trip permitting beginning August 25, 2017. The waiver applies to qualified vehicles traveling into or through Illinois responding specifically to power, communications, utilities, and infrastructure restoration to areas or events that have been declared as either a national emergency by the President or a state of emergency as declared by any governor of an IFTA jurisdiction. Illinois also will waive IFTA-required credentials and MFUT single trip permits to qualified motor vehicles specifically delivering goods, services, or food necessary for sustaining life and livestock in those areas covered the declaration. The waiver is in effect September 5, 2017, through October 4, 2017. Operators of qualified vehicles in Illinois will not be ticketed or otherwise penalized for non-registration of IFTA/MFUT if the vehicle operator can provide proof that the destination of the vehicle is to a point within the emergency/disaster area(s), or the vehicle's last destination was within the declared area and is returning to or through Illinois from providing essential goods and services to the declared area(s). Beginning with the 31st day, unless the emergency waiver has been rescinded or extended by the Illinois Department of Revenue, motor carriers taking advantage of the waiver must properly register for IFTA or obtain single trip permits for continued travel into or through Illinois. ([Notice, State of Illinois Emergency Waiver of IFTA Registration Regarding Tropical](#)

[Storm/Hurricane Harvey, Illinois Dept. of Rev., 09/06/2017](#) ; [Emergency Waiver of IFTA Registration, Illinois Dept. of Rev., 09/11/2017](#) .)

Indiana. Indiana Governor Eric Holcomb has suspended IRP and IFTA requirements for operators of commercial vehicles traveling through Indiana to provide disaster relief in Texas and Florida. Specifically, the following requirements are waived: the requirement that intrastate carriers be registered with IFTA and IRP prior to crossing state borders; and the requirement that interstate carriers report the mileage and fuel consumption incurred in the course of traveling to provide Hurricane Irma relief. The suspension of these requirements will remain in place September 8, 2017, through October 6, 2017. ([International Registration Plan and International Fuel Tax Agreement and Oversize Requirement Waivers, Indiana Dept. of Rev., 09/08/2017](#) .)

The Indiana Department of Revenue has announced that, in conjunction with the hurricane relief efforts provided by the IRS, the Department is extending the filing due dates by 60 days for any individual or business taxpayer whose filing address is either in Florida or Texas. The Department is also waiving any penalty or interest during this 60-day extension period. ([Hurricane Relief, Indiana Dept. of Rev., 09/18/2017](#) .)

Kansas. Kansas Governor Sam Brownback has issued an executive order lifting regulations on motor carriers traveling through Kansas en route to Texas to aid in the recovery from Hurricane Harvey. The order waives certain motor carrier fees and regulations and applies to commercial vehicles directly participating in relief and restoration of areas in Texas that are recovering from the destruction of the hurricane and resulting floods. In accordance with Title 49 CFR § 390.23, Kansas will honor federal relief of CFR §§ 390-399. Additionally, registration and fuel tax permits as enforced by the Kansas Department of Revenue are temporarily suspended. While motor carriers participating in restoration and relief efforts must still obtain the requisite over dimension and overweight permits prior to operating, the fees associated with these permits will be temporarily waived. The order will be in force and in effect through the duration of the motor carrier's assistance in the disaster relief effort, not to exceed a period of 30 days from the date of the signing of the order, unless rescinded or expanded. ([Executive Order 17-3, Kansas Governor Sam Brownback, 08/30/2017](#) .)

Kentucky. The Kentucky Department of Revenue (DOR) will honor the recent IRS announcements regarding special tax relief for taxpayers impacted by Hurricanes Harvey and Irma and any other natural disaster recognized by the IRS. Under the provisions of [Ky. Rev. Stat. Ann. § 131.081\(11\)](#) , Kentucky honors federal extensions related to disaster relief for filing of income tax returns including payment of tax due. The Kentucky tax extensions give affected taxpayers until January 31, 2018, to file Kentucky tax returns and submit tax payments for the following taxes: personal income tax, corporate income tax, and income tax withholding. Kentucky's tax extension includes the September 15 and October 15 due dates for estimated taxes and calendar-year business returns. Late filing and payment penalties will be waived for affected taxpayers. Kentucky's tax laws have no provision for the waiver of interest. Taxpayers are advised to write in large red letters the words "Hurricane Harvey," "Hurricane Irma," or other IRS recognized disaster in the top margin of the tax forms filed under this relief provision. The extension to

file and pay taxes does not apply to sales and use and other types of taxes. However, taxpayers with disaster-related delays who are seeking filing extensions or who have been assessed penalties for taxes other than income may contact the DOR to request an extension or a waiver of penalties. Taxpayers requiring additional tax information or assistance may contact the DOR at (502) 564-4581 (personal income tax) or (502) 564-8139 (corporation income tax and pass-through entities). ([Kentucky Hurricane Relief announcement, 09/18/2017.](#))

Louisiana. Louisiana Governor John Bel Edwards has issued an executive order, effective September 13, 2017, regarding emergency trip permits and an IFTA waiver in light of the flooding in Louisiana and Texas due to Hurricane Harvey. The executive order stipulates that the commercial vehicle registration and license tax statutory and regulatory requirements, including but not limited to [La. Rev. Stat. Ann. § 47:511.1](#) and [La. Rev. Stat. Ann. § 47:818.44](#) , regarding the purchase of trip permits for registration and fuel for commercial motor carriers, will be waived for those engaged in emergency preparedness or disaster relief efforts traveling in or through Louisiana to provide such services. Nothing in the executive order will be construed to allow any vehicle transporting emergency equipment or commodities for disaster preparedness or relief to violate any waiver order issued by the Secretary of the Louisiana Department of Transportation and Development. The executive order applies retroactively from August 25, 2017, to October 1, 2017. ([Louisiana Executive Order JBE 17-24, La. Governor John Bel Edwards, 09/13/2017](#) .)

The Louisiana Department of Revenue is granting filing extensions to taxpayers whose homes, principal places of business, or critical tax records that are located in any of the presidentially declared disaster areas as a result of Hurricane Harvey. Filing extensions are available for individual income, corporate income, franchise, fiduciary, partnership, and partnership composite taxes with original or extended due dates on or after August 23, 2017, and on or before December 31, 2017. The due date for qualifying tax returns is extended to January 31, 2018. However, because tax payments related to these returns originally were due on May 15, 2017, any filing extension granted pursuant to Hurricane Harvey tax relief is not an extension to pay. All payments remain due according to their original due dates. Affected taxpayers filing a paper return whose homes, principal places of business, or critical tax records are located in one of the declared disaster areas should write "Hurricane Harvey" in black ink on the top of the return. ([Louisiana Revenue Information Bulletin No. 17-015, 09/21/2017](#) .)

The declared disaster areas for Louisiana include the following parishes: Beauregard, Calcasieu, Cameron, Jefferson Davis, and Vermillion. The declared disaster areas for Texas include the following counties: Angelina, Aransas, Atascosa, Austin, Bastrop, Bee, Bexar, Brazoria, Brazos, Burleson, Caldwell, Calhoun, Cameron, Chambers, Colorado, Comal, Dewitt, Fayette, Fort Bend, Galveston, Goliad, Gonzales, Grimes, Guadalupe, Hardin, Harris, Jackson, Jasper, Jefferson, Jim Wells, Karnes, Kerr, Kleberg, Lavaca, Lee, Leon, Liberty, Live Oak, Madison, Matagorda, Montgomery, Newton, Nueces, Orange, Polk, Refugio, Sabine, San Jacinto, San Patricio, Trinity, Tyler, Victoria, Walker, Waller, Washington, Wharton, Willacy, and Wilson. ([Louisiana Revenue Information Bulletin No. 17-015, 09/21/2017](#) .)

Maine. Maine Revenue Services (MRS) has announced tax filing relief for taxpayers located in the federally declared disaster areas affected by Hurricanes Harvey and Irma. Taxpayers who reside or have a business located in the Hurricane Harvey or Hurricane Irma disaster area will have until January 31, 2018, to file tax returns and submit tax payments that were due on or after August 23, 2017 (on or after September 4, 2017 for those in Florida; on or after September 5, 2017 for those in Puerto Rico and the Virgin Islands) and due before January 16, 2018. The relief applies to all taxes administered by MRS, including sales and use taxes, motor fuel taxes, individual and corporate income taxes, the estate tax and financial institution franchise tax. However, tax payments originally due before August 23, 2017 (before September 4, 2017 for those in Florida and before September 5, 2017 for those in Puerto Rico and the Virgin Islands), are not eligible for this relief. Interest and any late filing or late payment penalty that would otherwise apply will be abated. To qualify for relief, affected taxpayers should write "HURRICANE HARVEY" or "HURRICANE IRMA" across the top of their return. Taxpayers located in the federally declared disaster areas who receive penalties and interest for filing returns or paying taxes late during the relief period should contact MRS for a waiver of the penalties and interest. Finally, if the IRS grants relief to other areas affected by the hurricanes or grants an additional relief period, MRS intends to grant similar relief to affected Maine taxpayers. ([Maine Tax Alert No. 5, 09/01/2017](#) .)

Maryland. Maryland Comptroller Peter Franchot has provided a number of tax relief measures to assist businesses and individuals affected by Hurricanes Harvey and Irma.

Hurricane Harvey relief: The comptroller has issued a temporary waiver of certain IFTA requirements for companies affected by the Hurricane Harvey in Texas and Louisiana, specifically, shippers and carriers of essential emergency relief supplies and aid personnel or those restoring utilities. For Maryland motor fuel tax (MFT) license holders in Texas and Louisiana who may have difficulty filing their July 2017 and August 2017 returns, the comptroller has granted a waiver of interest and penalty for those holders. Those affected by the waiver must file these returns by October 31, 2017. Also, the Comptroller's Office will allow the production, sale, and distribution of conventional gasoline in reformulated gasoline control areas in an effort to simplify the supply of fungible gasoline throughout the region affected by fuel supply emergencies caused by Hurricane Harvey. The comptroller has authorized a temporary increase in the Reid Vapor Pressure limits. The fuel waiver request concerning conventional and reformulated gasoline was made by the Maryland Department of the Environment in conjunction with the Environmental Protection Agency (EPA) to ensure adequate supplies of gasoline for Maryland consumers. Further, other taxes may be affected including: 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. ([News Release, Maryland Comptroller's Office, 08/31/2017](#) .)

Hurricane Irma relief: Effective September 11, 2017, through November 30, 2017, the comptroller has issued a temporary waiver of certain IFTA requirements for companies affected by the storm. The waiver will help ensure the rapid restoration of utilities and allow essential emergency relief supplies and aid personnel to reach the affected areas. The waiver pertains only to shippers and carriers of essential

emergency relief supplies and aid personnel or those restoring utilities. For Maryland MFT license holders in Florida who may have difficulty filing their August 2017 and September 2017 returns, the comptroller has granted a waiver of interest and penalty for those holders. Those affected by the waiver must file these returns by November 30, 2017. Also, the Comptroller's Office will allow the production, sale, and distribution of conventional gasoline in reformulated gasoline control areas in an effort to simplify the supply of fungible gasoline throughout the region affected by fuel supply emergencies caused by Hurricane Irma. The comptroller has authorized a temporary increase in the Reid Vapor Pressure limits. The fuel waiver request concerning conventional and reformulated gasoline was made by the Maryland Department of the Environment in conjunction with the Environmental Protection Agency (EPA) to ensure adequate supplies of gasoline for Maryland consumers. In addition, other taxes may be affected including: 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. ([News Release, Maryland Comptroller's Office, 09/11/2017](#) .)

Contact information: Anyone from Florida, 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. For other tax-related questions, individuals can call (410) 260-7980 (from Central Maryland) or 1 (800) MD-TAXES, or email taxhelp@comp.state.md.us. Businesses can call the Tax Practitioner Hotline at (410) 260-7424. ([News Release, Maryland Comptroller's Office, 08/31/2017](#) ; [News Release, Maryland Comptroller's Office, 09/11/2017](#) .)

Michigan. The Michigan Department of Treasury has announced that individual and business taxpayers affected by Hurricane Harvey or Irma have additional time to file state tax returns, with penalties and interest waived. The Department advises affected individuals and businesses that are unable to meet the filing deadlines due to a natural disaster to contact the Department at (517) 636-4486 (for individuals), and (517) 636-6925 (for businesses). In addition, affected taxpayers may write to the Department to request disaster-related tax relief. When writing, the following must be included in the correspondence: the name and account number of the individual or business taxpayer; the reason for the relief request; and the taxpayer's address within one of the disaster areas or the address of the tax preparer located in one of the disaster areas. Taxpayers should send the completed correspondence to the following address: Michigan Department of Treasury, ATTN: Disaster Tax Relief, Lansing, Michigan, MI 48922. Also, taxpayers that may receive a preliminary assessment notice before a tax relief request is formally received by the Department are advised to phone the Department to resolve the issue. The Department follows IRS deadlines when tax relief is granted for natural disasters. ([Press Release, Mich. Dept. Treas., 09/19/2017](#) .)

Minnesota. The Minnesota Department of Revenue has advised that taxpayers affected by Hurricanes Harvey and Irma with tax obligations to Minnesota can request penalty/interest forgiveness if the disasters prevented them from filing or paying state taxes on time by contacting the Department at (651) 556-3000 or 1 (800) 657-3666. The Department will work with individuals and businesses that cannot file

or pay their taxes on time due to a natural disaster. If the governor or President declares a disaster or state of emergency, affected taxpayers may qualify for special help. For example, the Department may: allow extra time to file or pay taxes; cancel or reduce penalties and interest charges; and/or work with local officials to provide property tax credits or other relief. ([Tax Relief When Disaster Strikes, Minn. Dept. Rev., 09/15/2017.](#))

Nebraska. The Nebraska Department of Revenue has issued tax information for victims of natural disasters. The Department states that it will work with businesses and individuals regarding any tax returns and taxes due, including sales tax returns, if taxpayers do not have access to their computers, files, or tax records due to hurricanes, tornadoes, floods, and other natural disasters. The Department will also consider abating any penalties and interest where circumstances warrant and the law allows. Taxpayers requiring assistance should contact the Department at (800) 742-7474. ([Notice, Nebraska Dept. of Revenue, 09/14/2017.](#))

New Hampshire. The New Hampshire Department of Revenue Administration (DRA) has announced that taxpayers that qualify for Hurricane Harvey and Hurricane Irma disaster relief from the IRS that are unable to make a timely filing or payment to New Hampshire regarding a tax administered by the DRA may also qualify for relief. To obtain relief, taxpayers must complete and file Form A-105, Disaster Relief Request and attach a copy of the Notice of Assessment to which the request relates. The DRA will offer relief from applicable interest and penalties, for taxes administered by the DRA, to taxpayers impacted by Hurricane Harvey who are precluded from filing a return with an original due date occurring on or after August 23, 2017, and before January 31, 2018, as long as the return is filed by January 31, 2018. Taxpayers impacted by Hurricane Harvey who are precluded from filing a return with an extended due date occurring on or after August 23, 2017, and before January 31, 2018, that file their extended return on or before January 31, 2018, will only be granted relief from the penalty for failure to file a return when due. For taxpayers with an estimate payment due on or after August 23, 2017, and before January 31, 2018, the DRA will offer relief from applicable interest and penalties to taxpayers impacted by Hurricane Harvey who are precluded from making payment by the due date as long as the payment is made by January 31, 2018. The DRA will offer relief from applicable interest and penalties, for taxes administered by the DRA, to taxpayers impacted by Hurricane Irma who are precluded from filing a return with an original due date occurring on or after September 4, 2017, and before January 31, 2018, as long as the return is filed by January 31, 2018. Taxpayers impacted by Hurricane Irma who are precluded from filing a return with an extended due date occurring on or after September 4, 2017, and before January 31, 2018, that file their extended return on or before January 31, 2018, will only be granted relief from the penalty for failure to file a return when due. For taxpayers with an estimate payment due on or after September 4, 2017, and before January 31, 2018, the DRA will offer relief from applicable interest and penalties to taxpayers impacted by Hurricane Irma who are precluded from making payment by the due date as long as the payment is made by January 31, 2018. To obtain relief, taxpayers must complete and file Form A-105, Disaster Relief Request and attach a copy of the Notice of Assessment to which the request relates. ([New Hampshire Technical Information Release No. 2017-007, 09/15/2017.](#))

New Jersey. The New Jersey Division of Taxation has announced that it is extending filing and payment

deadlines for business and individual taxpayers affected by Hurricanes Harvey and Irma. The new filing deadline is January 31, 2018, for businesses and individuals located in the disaster areas, those whose records are stored in the disaster areas, and relief workers. The deadline extension applies to sales tax, corporation business tax, gross income tax and other taxes that have deadlines for filing that fall between August 23, 2017, and January 31, 2018 (for Hurricane Harvey victims), September 4, 2017, and January 31, 2018 (for taxpayers in the Florida disaster areas), and September 5, 2017, and January 31, 2018, (for taxpayers in Puerto Rico and U.S. Virgin Islands disaster areas). This includes any quarterly estimated payments due on August 23, 2017, and January 16, 2018 (for Hurricane Harvey victims), and September 15, 2017, and January 16, 2018 (for Hurricane Irma victims). For individual tax filers, it also includes 2016 income tax returns that received a tax-filing extension until October 16, 2017. However, because tax payments related to these 2016 returns were originally due on April 18, 2017, these payments will be considered late and are subject to penalties and interest. New Jersey is following IRS guidelines on deadline extensions. If the IRS changes its deadline, New Jersey expects to revise its requirements as well. ([New Jersey Extends Tax Filing Deadline for Hurricane Harvey Victims, N.J. Div. of Taxation, 09/11/2017](#) ; [New Jersey Extends Tax Filing Deadline for Hurricane Irma Victims, N.J. Div. of Taxation, 09/14/2017](#) .)

New Mexico. The New Mexico Taxation and Revenue Department (TRD) has extended the filing due dates for taxpayers affected by Hurricanes Harvey and Irma. TRD will be extending the due dates that originally fall after: August 23, 2017, for Hurricane Harvey, September 4, 2017, for those affected by Hurricane Irma in Florida, and September 5, 2017, for those affected by Hurricane Irma in Puerto Rico and the Virgin Islands. The extended date taxes will be due for affected individuals is January 31, 2018. The extension is for personal, corporate, CRS (gross receipts, compensating, withholding), oil and gas, and combined fuel taxes for New Mexico taxpayers who reside or have businesses located in the affected areas. The extension is the same as the IRS extended due date, and applies only to filing a return. It does not extend the time to pay any associated tax. Affected taxpayers can write "Hurricane Harvey" or "Hurricane Irma" at the top of their return if filing a paper return, or can send in a letter to TRD if filing electronically. ([New Mexico Bulletin B-100.30: Hurricane Harvey & Irma Victims: Extension of Time to File New Mexico Taxes, 09/14/2017](#) .)

Ohio. The Ohio Department of Taxation is granting filing extensions to taxpayers directly affected by Hurricanes Harvey and Irma. Each taxpayer subject to Ohio's pass-through entity, individual income, and school district income taxes that have been granted disaster tax relief by the IRS have the same extended deadline to meet their Ohio filing and payment obligations. The deadline waiver applies to taxpayers that have previously obtained a federal extension to file their 2016 returns, and also includes the estimated tax payment for the third and fourth quarters of 2017. Impacted taxpayers have until January 31, 2018, to meet their filing and payment obligations; however, the extension does not cover any balance due on the extended 2016 tax return. Statutory interest will be charged on the balance due when the return is filed. For all other taxes administered by the Department, taxpayers affected by either Hurricane Harvey or Irma, and who file tax returns on accounts with mailing addresses located within the disaster areas will be granted a 45-day extension to meet their Ohio filing obligations that were due in

the month of September. In addition, the Department will work on a case-by-case basis with any taxpayer located outside the disaster area but whose records necessary to meet a deadline occurring during the postponement period are in the affected areas.

Affected areas: Affected areas include the following counties in Texas: Aransas, Bee, Brazoria, Calhoun, Chambers, Fort Bend, Galveston, Goliad, Harris, Jackson, Kleberg, Liberty, Matagorda, Nueces, Refugio, San Patricio, Victoria and Wharton; the following parishes in Louisiana: Acadia, Ascension, Avoyelles, East Baton Rouge, East Feliciana, Evangeline, Iberia, Iberville, Jefferson Davis, Lafayette, Livingston, Pointe Coupee, St. Helena, St. James, St. Landry, St. Martin, St. Tammany, Tangipahoa, Vermillion, Washington, West Baton Rouge and West Feliciana; the islands of St. John and St. Thomas in the U.S. Virgin Islands; the municipalities of Culebra, Vieques, Canovanas, and Loiza in Puerto Rico; and all counties in Florida. ([Filing Extension for Those Impacted by Hurricanes Harvey and Irma, Ohio Dept. Tax'n., 09/19/2017](#) .)

Oklahoma. The Oklahoma Tax Commission (OTC) has extended tax relief to taxpayers affected by Hurricane Harvey, by putting into effect Commission Order 2017-09-07-04 (Commission Order). The Commission Order provides that the OTC can assist affected taxpayers in the reconstruction of destroyed records and the filing of reports and other areas of inquiry. The OTC may provide relief to affected taxpayers who are unable to timely report or make payment of taxes because of the hurricane through the waiver of interest and/or penalty as provided in Okla. Stat. § 220 or through the authorization of extended payment plans as provided by Commission guidelines. The OTC recognizes that some taxpayers will experience difficulty in timely reporting and/or payment of taxes for the month of August 2017, and subsequent months, because this difficulty arose from circumstances outside the control of the affected taxpayer; not from an intent to evade tax nor willful neglect. ([Public Notice, Oklahoma Tax Commission, 09/11/2017](#) .)

Pennsylvania. The Pennsylvania Department of Revenue has announced that it will extend certain tax return filing deadlines for corporate taxpayers filing Form RCT-101 that have been directly impacted by the severe storms and flooding from Hurricane Harvey. Under the extension, tax filing deadlines that fall between August 23, 2017, and January 31, 2018, will be extended until January 31, 2018. However, the extension does not apply to Specialty Tax return filings, or payments applicable to all returns. The extended tax return filing due dates apply to taxpayers located in the impacted disaster areas identified in IRS Publication 2017-135, 6081, 08/28/2017. The Department will generally follow relief provisions outlined in the IRS notice. Taxpayers seeking a filing extension should email an extension request (on company letterhead and signed by corporation official) to RA-panoticeofadjustment@pa.gov in order to avoid a late filing penalty assessment. The request should include the name and address of the business where the tax records are located. ([Hurricane Harvey-Additional Extension Of Time To File, Pa. Dept. of Rev., 09/06/2017](#) .)

Rhode Island. The Rhode Island Division of Taxation has issued an advisory to notify individuals and businesses that are in an area that has been directly impacted by the recent hurricanes that it will consider requests for deadline relief on a case-by-case basis. In general, the Division will follow the

IRS's guidance regarding postponing certain deadlines for taxpayers who reside or have a business in the disaster area. Taxpayers are instructed to send a letter requesting the relief and explaining their circumstances to the following address: Rhode Island Division of Taxation, "Hurricane: XXXXX Tax Relief", One Capitol Hill Providence, R.I. 02908. In place of the "XXXXX" in the aforementioned address, the individual or business should write the tax type. For example, "Hurricane: Personal Income Tax Relief," or "Hurricane: Corporate Tax Relief." ([Rhode Island Advisory No. 2017-28, 09/14/2017](#) .)

South Carolina. The South Carolina Department of Revenue (DOR) has announced that it will provide temporary tax relief to certain taxpayers affected by Hurricane Irma. This relief applies to taxpayers in the following counties: Beaufort, Berkeley, Charleston, Colleton, Dorchester, and Jasper. Tax relief for taxpayers in other counties will be determined on a case-by-case basis. Affected taxpayers will have until October 13, 2017, to file returns and pay any taxes that were originally due during the period of September 11, 2017, through October 13, 2017. This includes taxpayers making quarterly estimated payments due September 15, 2017, and taxpayers required to file a sales tax return due September 20, 2017. Tax relief will also be provided until October 13, 2017, for taxpayers with a valid extension that runs out on September 15, 2017, such as S corporations and partnerships. The relief does not apply to current collection matters, including payments due during the period of September 11, 2017, through October 13, 2017, under any payment plan previously entered into with the DOR. Once FEMA and the IRS determine the counties that will be granted relief, the DOR may issue additional tax relief guidance. ([Special Announcement, South Carolina DOR, 09/18/2017](#) .)

Tennessee. The Tennessee Department of Revenue has issued a reminder to taxpayers that [Tenn. Code Ann. § 67-1-114\(b\)](#) allows natural disaster victims located in federally declared disaster areas to request a filing extension for state tax returns. A taxpayer will qualify for the filing extension if their principal place of business is located in a federally declared disaster area or if their books, records, or tax professional's office is located in a federally declared disaster area. The Department will work with taxpayers to consider, on a case-by-case basis, the requests for relief from taxpayers who are unable to file tax returns, as required by law, because of the impact of hurricanes or other natural disasters. Taxpayers that are granted an extension for disaster relief will not be assessed penalty for payments made on or before the extended due date. Interest charges will apply. Requests for extensions should include an explanation of why the extension is needed and the amount of time that is being requested for an extension. If possible, affected taxpayers should make requests for extensions before the original due date of the return. ([Tennessee Important Notice No. 17-19, 09/01/2017](#) .)

Texas. Texas Governor Greg Abbott declared a State of Disaster for the following counties: Angelina, Aransas, Atascosa, Austin, Bastrop, Bee, Bexar, Brazoria, Brazos, Burleson, Caldwell, Calhoun, Cameron, Chambers, Colorado, Comal, DeWitt, Fayette, Fort Bend, Galveston, Goliad, Gonzales, Grimes, Guadalupe, Hardin, Harris, Jackson, Jasper, Jefferson, Jim Wells, Karnes, Kerr, Kleberg, Lavaca, Lee, Leon, Liberty, Live Oak, Madison, Matagorda, Milam, Montgomery, Newton, Nueces, Orange, Polk, Refugio, Sabine, San Augustine, San Jacinto, San Patricio, Trinity, Tyler, Victoria, Walker, Waller, Washington, Wharton, Willacy, and Wilson. ([Disaster Relief FAQs, Texas Comptroller of Public Accounts, 08/28/2017](#) ; [Hurricane Harvey Hotel and Motel Taxes Relief, Texas Governor's](#)

[Office, 08/25/2017](#) ; [Hurricane Harvey State Disaster Declaration, Texas Governor's Office, 08/27/2017](#) ; [Hurricane Harvey State Disaster Declaration, Texas Governor's Office, 08/26/2017](#) ; [Hurricane Harvey State Disaster Declaration, Texas Governor's Office, 08/23/2017](#) ; [Hurricane Harvey State Disaster Declaration, Texas Governor's Office, 09/20/2017](#) .)

Hotel or motel occupancy taxes: State and local hotel taxes are waived for evacuees of Hurricane Harvey. The tax waiver is for a period beginning on August 23, 2017, and ending on October 23, 2017. The tax waiver applies only to persons with a home address in, or relief workers dispatched to, one of the counties in the declared disaster area. Form 12-302 (Texas Hotel Occupancy Tax Exemption Certificate) must be completed and the "Exempt by Other Federal or State Law" box marked. Also, "Hurricane Harvey" must be written anywhere on the form. Any hotel tax refund requests for taxes paid during the evacuation must be made to the hotel that collected the tax. After refunding the tax, the hotel can adjust taxable receipts on a current return to take credit for the refund, or complete Form 00-985 (Assignment of Right to Refund), which is for state hotel tax only. Anyone who reserved and paid for their rooms through an intermediary, such as an online travel company (OTC), should seek their refund through that intermediary. Persons who stay at a hotel for 30 consecutive days are exempt as permanent residents beginning the 31st day through the remainder of the stay. If the waiver expires after 30 days, the person remains exempt. If the waiver expires before 30 days and the person stays for more than 30 days, the person is not exempt during the interim. If FEMA requests to be billed for hotel taxes, hotels should charge FEMA the tax. FEMA room charges should be included as taxable receipts on Form 12-100 (Texas Hotel Occupancy Tax Report). ([Hurricane Harvey Hotel and Motel Taxes Relief, Texas Governor's Office, 08/25/2017](#) ; [Proclamation, Texas Governor's Office, 09/21/2017](#) .)

Sales taxes: The following labor charges are exempt by reason of a declared natural disaster via submission of an exemption certificate to the seller: (1) Nonresidential real property with separately stated labor charges. Purchasers can claim a sales tax exemption for separately stated labor charges to repair or restore nonresidential real property damaged by the disaster. Labor to repair residential real property is not taxable; (2) Nonresidential real property billed lump-sum. If the service provider charges a lump-sum charge, the charge is presumed to be taxable. However, the service provider can overcome this presumption (even after the service is completed) by accepting an exemption certificate and then separately stating the charge for labor from the charge for incorporated materials so that the service provider can refund the sales tax collected on the charge for labor; (3) Personal property. Purchasers can claim an exemption from sales tax on charges for labor to repair or restore items damaged by a declared natural disaster, including furniture and other items of tangible personal property. The exemption can also be claimed on costs to launder or dry clean damaged clothing or other items; (4) Trees. Purchasers can claim an exemption from sales tax on labor on charges for cutting down damaged branches or cutting up a damaged tree. Charges for hauling away branches, limbs, or trees are taxable waste removal services. Charges for nontaxable services should be separately stated from charges for taxable services. A lump-sum charge for taxable and nontaxable services will be presumed taxable if the taxable portion is greater than 5% of the total bill. ([Disaster Relief FAQs, Texas](#)

Comptroller of Public Accounts, 08/28/2017 .)

Sales and use tax is due on the purchase, lease, or rental of tools and other equipment that will be used in declared disaster areas. A purchase, lease, or rental of these items only qualifies for exemption from Texas sales and use tax in the following situations (i.e., sellers must keep documentation relating to these situations for four years from the date of sale). Governmental agencies and any nonprofit entities exempt from Texas sales and use tax can claim an exemption from the tax when buying, renting, or leasing the equipment in Texas. The comptroller's Texas Tax Exempt Entity Search webpage can be used to verify that a nonprofit entity is exempt from Texas sales and use tax. Purchase orders issued by federal, state, and local governmental entities are sufficient documentation for sellers to accept that the purchase, lease, or rental qualifies for exemption from sales and use tax. Nonprofit entities exempt from Texas sales and use tax must issue exemption certificates in lieu of paying the sales and use tax. If a seller or a third party common carrier delivers equipment to a location outside of Texas, Texas sales and use tax should not be collected. The seller must keep the shipping documentation to show that the sale is exempt from Texas sales and use tax as an interstate shipment. The lessee will be responsible for collecting sales and use tax on the lease or rental if the equipment is brought back into Texas for use. No tax is due on taxable items purchased, leased, or rented with FEMA or Red Cross debit cards and/or vouchers. Retailers must keep documentation that the items were purchased with FEMA or Red Cross debit cards and/or vouchers. The documentation can be either a copy of the voucher or a copy of the receipt issued to the purchaser. The receipt copy should be clearly marked "FEMA" or "Red Cross" and should be signed by the purchaser. If a combination of a FEMA or Red Cross debit card/voucher and cash or a personal credit/debit card are used to purchase, lease, or rent a taxable item, the retailer must collect sales and use tax on the amount of the purchase that was paid with personal funds but not on the amount paid with a FEMA or Red Cross debit card and/or voucher. ([Disaster Relief FAQs, Texas Comptroller of Public Accounts, 08/28/2017 .\)](#)

Generally, disaster victims making purchases with personal funds are not exempt from paying sales tax unless the items will be donated to an entity exempt from sales tax prior to any use by the purchaser. An individual making a purchase that will be donated to an entity exempt from sales and use tax will issue an exemption certificate for that purpose. Purchases made by individuals using funds in personal accounts, even if those funds were given to the individual by an exempt organization, are not exempt. Purchases of taxable items an individual makes in Texas do not qualify for an exemption or refund of sales tax unless the individual is donating the items for a qualifying organization's use. ([Disaster Relief FAQs, Texas Comptroller of Public Accounts, 08/28/2017 .\)](#)

Purchasers are not required to pay Texas sales and use taxes on taxable goods and services purchased with a FEMA or Red Cross debit card/voucher. Retailers must keep documentation that the items were purchased with a FEMA or Red Cross debit card/voucher for four years from the date of sale. The documentation can be either a copy of the voucher or a copy of the receipt issued to the purchaser. The receipt copy must be clearly marked "FEMA" or "Red Cross" and signed by the purchaser. Because FEMA debit cards/vouchers are federal government purchases, no additional documentation is necessary. If a taxable item or service is purchased with a combination of a FEMA or Red Cross debit

card/voucher and cash or a personal credit/debit card, the retailer must collect sales and use tax on the amount of the purchase that was paid with personal funds but not on the amount paid with a FEMA or Red Cross debit card/voucher. Note that purchases of motor vehicles made with a FEMA or Red Cross debit card/voucher are not exempt from Texas motor vehicle sales tax. In these cases, the title passes from the seller to the individual. The vehicles are not being sold to an exempt organization. Ready-to-eat food qualifies for exemption when purchased with a FEMA or Red Cross debit card/voucher. Sellers of the prepared food must keep a copy of the receipt in their records and clearly marked "FEMA" or "Red Cross" with the purchaser's signature. The sales tax exemption does not extend to purchases of alcohol and tobacco products when using FEMA or Red Cross debit cards/vouchers. Items purchased with a Salvation Army voucher are not subject to Texas state and local sales and use taxes. Retailers should show the amount of the Salvation Army voucher on the invoice, deduct that amount before computing the sales tax, and keep a copy of the voucher to substantiate the sale to the Salvation Army on behalf of the individual. In addition, the Salvation Army should provide a properly completed exemption certificate for purchases made with Salvation Army vouchers. ([Disaster Relief FAQs, Texas Comptroller of Public Accounts, 08/28/2017](#) .)

A school district or a PTA can claim an exemption from sales tax on purchases of school supplies and clothing that will be given to students who are victims of a declared natural disaster. Vendors selling to school districts or PTAs must have written purchase orders/vouchers available for audit review to substantiate sales exempt from sales tax. ([Disaster Relief FAQs, Texas Comptroller of Public Accounts, 08/28/2017](#) .)

Generally, all sales of taxable items are subject to tax, even if all proceeds will be donated to a charity. However, there are a variety of events that can be held as fundraisers that are not subject to tax, including: bake sales, car washes, and concerts (i.e., if the admission is based on donations only or if the concert is sponsored by a nonprofit organization; otherwise, a set price for admission to a concert, even for a fundraising event, is subject to tax). Each chapter of an organization qualifying for sales tax exemption under the religious, educational, or charitable category, as well as organizations exempted from sales tax based on their federal exempt status, can hold two 1-day, tax-free sales or auctions each calendar year. During each 1-day sale, the organization does not need to collect sales tax. For purposes of the exemption, one day is counted as 24 consecutive hours. The exemption does not apply to items sold for more than \$5,000 unless the organization manufactures those items or the items are donated to the organization and not sold back to the donor. College or university student organizations affiliated with an institution of higher education can hold a 1-day, tax-free sale each month. The organization must have a primary purpose other than engaging in business or performing an activity designed to make a profit, and the purpose of the sale must be to raise funds for the organization. The exemption does not apply to items sold for more than \$5,000 unless the organization manufactures those items or the items are donated to the organization and not sold back to the donor. Youth athletic organizations, volunteer fire departments, and chambers of commerce cannot hold tax-free sales. ([Disaster Relief FAQs, Texas Comptroller of Public Accounts, 08/28/2017](#) .)

An out-of-state business entity that enters Texas at the request of an in-state business entity under a mutual assistance agreement, or that is an affiliate of an in-state business entity is exempt from Texas licensing and registration requirements when its business in Texas is limited to performing disaster- or emergency-related work to repair or restore damaged critical infrastructure during a disaster response period in a declared disaster area. The out-of-state entity will not be required to collect and remit Texas sales and use tax on its sales of taxable items in Texas nor on its purchases of taxable items that are sold or transferred to its customers during a disaster response period. An out-of-state entity will not be considered engaged in business in Texas if the entity's physical presence in Texas is solely for performing disaster- or emergency-related work to repair or restore damaged critical infrastructure during a disaster response period. The out-of-state business entity is not required to register with the Texas Secretary of State or to file or pay any state or local taxes, including franchise tax, when performing disaster- or emergency-related work during a disaster response period. The out-of-state entity will not owe use tax on equipment brought into Texas used only by the entity to perform disaster- or emergency-related work to repair or restore damaged critical infrastructure during the disaster response period, and removed from Texas by the entity following the disaster response period. The out-of-state entity will owe sales tax on its purchases of taxable items for its own use. ([Disaster Relief FAQs, Texas Comptroller of Public Accounts, 08/28/2017](#) .)

Motor fuels: The comptroller has announced that his office is working with the Office of the Texas Governor and the Texas Department of Motor Vehicles to temporarily suspend certain requirements for motor vehicles engaged in interstate disaster relief efforts due to Hurricane Harvey. Refund claims will be accepted from people who paid tax on clear diesel fuel purchased and used in off-highway equipment for hurricane relief and recovery efforts within declared disaster areas, and are valid for clear diesel fuel used from August 25, 2017 through September 15, 2017. Also, there is a temporary waiver of the IFTA, which suspends requirements for trucking firms to pay tax on the amount of fuel they use in Texas when delivering needed relief supplies and fuel into the state, in effect until September 30, 2017, and may be extended at the discretion of the comptroller and governor. In addition, the Comptroller's Office will issue expedited licenses to motor fuel distributors, importers, and transporters to import fuel, from September 1, 2017, through September 30, 2017. The Comptroller's Office will waive the bond requirement for these distributors and importers. There is no bond requirement for transporters. ([Press Release, Texas Comptroller of Public Accounts, 09/01/2017](#) .)

Franchise and sales tax reports: The comptroller has extended the filing date for 2017 Texas franchise tax reports (with valid extensions to November 15), an automatic extension to January 5, 2018, for businesses located in counties affected by Hurricane Harvey. Businesses located in these federally declared disaster counties do not need to request the extension. ([News Release, Texas Comptroller of Public Accounts, 09/12/2017](#) .)

Most businesses in federally declared disaster areas affected by Hurricane Harvey will be granted a 30-day extension to file August and quarterly sales and use tax reports. The extension is for taxpayers not required to file electronic tax reports. Taxpayers are not required to report electronically if they paid

less than \$50,000 in sales and use tax in the preceding state fiscal year (i.e., September 1 to August 31). Taxpayers who are not required to report electronically but choose to do so will also receive the automatic extension. Taxpayers who are required to report electronically can request an extension. Monthly sales and use tax filers not required to file electronically will have until October 20, 2017, to file their August monthly report. Therefore, those taxpayers will have two monthly reports (i.e., for August and September) due on the same date. Quarterly sales and use tax filers not required to file electronically will have until November 20, 2017, to file their July-August-September report. The October-November-December quarterly report remains due on January 20, 2018.

For more information or to request a tax filing extension, affected businesses can call the Comptroller's Office at (800) 252-5555. ([News Release, Texas Comptroller of Public Accounts, 09/12/2017](#) .)

Budget and property tax rate deadline: Governor Abbott has issued a proclamation granting the City of Corpus Christi's request to extend the deadline for the city to adopt a budget and property tax rate due to Hurricane Harvey. The deadline is extended to October 27, 2017. Texas law requires the governing body of each local taxing unit to adopt an ad valorem tax rate before the later of September 30 or the 60th day after the date the certified appraisal roll is received, and a budget must be adopted before the tax may be levied. It also requires three public meetings to be held beforehand to allow the public sufficient opportunity to participate in the process. After Hurricane Harvey, the extensive focus on the recovery and displacement of residents has hindered the ability of the public to have a voice in these matters. The governor will grant similar proclamations for other cities and localities affected by Hurricane Harvey as the requests come in. ([Press Release, Texas Governor's Office, 09/14/2017](#) ; [Proclamation, Texas Governor's Office, 09/14/2017](#) .)

Virginia. Virginia Governor Terry McAuliffe issued an executive order declaring a state of emergency for the Commonwealth of Virginia in order to support response and recovery efforts in states affected by Hurricane Harvey. The order assists in alleviating conditions from the storm, including, but not limited to, alleviating any impediments to the transport of gasoline through Virginia pursuant to Va. Code Ann. § 44-75.1(A)(3) and Va. Code Ann. § 44-75.1(A)(4) . The order also grants temporary exemptions for overweight, over width, registration, or licenses to all carriers transporting essential emergency relief supplies, livestock or poultry, feed or other critical supplies for livestock or poultry, heating oil, motor fuels, or propane, or providing restoration of utilities (including but not limited to electricity, gas, phone, water, wastewater, and cable) in and through any area of the Commonwealth in order to support the disaster response and recovery, regardless of their point of origin or destination. Carriers are also exempt from vehicle registration with the Department of Motor Vehicles, including vehicles en route and returning to their home bases. The exemptions for overweight and over width transportation will remain in effect for 30 days from the onset of the disaster. Motor carriers and/or drivers in direct assistance will remain exempt while providing emergency relief or until emergency relief is no longer necessary, as determined by the Secretary of Public Safety and Homeland Security, in consultation with the Secretary of Transportation, whichever is earlier. ([Executive Order 70, Virginia Governor Terry McAuliffe, 09/01/2017](#) .)

The Virginia Department of Taxation has announced that extensions and penalty waivers will be provided for individuals and businesses affected by Hurricanes Harvey and Irma. Taxpayers must be unable to meet filing obligations due to financial books and records being unavailable from storm damage or power outages. Income tax returns and estimated payments with original or extended due dates between August 23, 2017, and January 31, 2018 (for Hurricane Harvey victims) and between the first day of the disaster (September 4, 2017, in Florida and September 7, 2017, in Georgia) and January 31, 2018 (for Hurricane Irma victims), which have a corresponding IRS extension, will be granted a waiver of late filing and payment penalties if the returns and payments are filed on or before March 2, 2018. ([Virginia Tax Bulletin No. 17-10, 09/14/2017](#) ; [Virginia Tax Bulletin No. 17-12, 09/20/2017](#) .)

For Hurricane Harvey victims, semi#weekly withholding payments (Form VA#15) for which the IRS has granted an extension until September 7, 2017, will likewise be granted a waiver of penalties if Virginia payments are made on or before September 20, 2017. For Hurricane Irma victims, semi#weekly withholding payments for which the IRS has granted an extension for the first 15 days of the disaster will likewise be granted a waiver of penalties if Virginia payments are made on or before the later of the 15th day of the disaster or September 22, 2017. ([Virginia Tax Bulletin No. 17-10, 09/14/2017](#) ; [Virginia Tax Bulletin No. 17-12, 09/20/2017](#) .)

Monthly and quarterly withholding tax returns (Form VA#5) and the quarterly reconciliation of semi#weekly payments (Form VA 16) with a due date between August 23, 2017, and January 31, 2018 (for Hurricane Harvey victims), and with a due date between the beginning of the disaster and January 31, 2018 (for Hurricane Irma victims), which have a corresponding federal return that qualifies for the extension granted by the IRS, will be granted a waiver for penalties if the returns and payments are filed on or before January 31, 2018. Virginia extensions that are linked to federal extensions are automatic and no additional action is required by the taxpayer; however, if a penalty is assessed and the taxpayer believes it was in error, they should contact the Department. For other state tax returns and payments due on or after August 23, 2017 (for Hurricane Harvey victims), and with a due date on or after the beginning of the disaster (for Hurricane Irma victims) if the taxpayer can demonstrate a hardship attributable to the hurricanes, then a request may be made for a late filing and payment penalty waiver. Requests should be sent to the following address: Virginia Department of Taxation, Customer Service Section, Severe Storm Relief, P.O. Box 1115, Richmond, VA 23218#1115. Taxpayers enrolled in iFile can send a secure message to the Department requesting a waiver. ([Virginia Tax Bulletin No. 17-10, 09/14/2017](#) ; [Virginia Tax Bulletin No. 17-12, 09/20/2017](#) .)

West Virginia. The West Virginia State Tax Department has issued a notice describing the state tax relief that is being provided to victims of Hurricanes Harvey and Irma. The West Virginia tax relief is based, in part, on the federal tax relief that the IRS is providing to those victims. Affected taxpayers have until January 31, 2018, to file their income tax returns for tax year 2017 for both federal and West Virginia purposes [ED Note: the Notice says "tax year 2017" but presumably means "tax year 2016" since the original due date for 2017 returns is after January 1, 2018]. This extension applies to returns with an original or extended due date occurring on or after August 23, 2017 (Hurricane Harvey), or on

and after September 4, 2017 (Hurricane Irma), and before January 31, 2018. When filing the West Virginia income tax return with the extension to January 31, 2018, taxpayers should mark at the top of the return either "Hurricane Harvey" or "Hurricane Irma," whichever is appropriate. The Department will honor any federal extensions of time to file or pay federal income taxes. However, because it may be difficult for the Department to identify taxpayers eligible for the federal tax relief, taxpayers will need to provide an explanation with their West Virginia income tax return or payment, indicating that they received an automatic federal extension due to Hurricane Harvey, or Hurricane Irma, whichever is applicable. ([West Virginia Administrative Notice No. 2017-20, 09/14/2017](#) .)

The estimated income tax returns of affected taxpayers, other than corporations, with an estimated tax payment due on or after August 23, 2017 (Hurricane Harvey), or on and after September 4, 2017 (Hurricane Irma), and before January 31, 2018, have until January 31, 2018, to make the payment. Affected corporations' net income tax returns with a due date that falls on or after August 23, 2017 (Hurricane Harvey), or on or after September 4, 2017 (Hurricane Irma), and before January 31, 2018, are also granted an extension of time to file until January 31, 2018. When filing the West Virginia income tax return with the extension to January 31, 2018, taxpayers should mark at the top of the return either "Hurricane Harvey" or "Hurricane Irma," whichever is appropriate. Estimated tax payments of affected corporations due on or after August 23, 2017 (Hurricane Harvey), or on and after September 4, 2017 (Hurricane Irma), and before January 31, 2018, have until January 31, 2018, to make the payment. Affected taxpayers with state sales and use, withholding and excise tax returns, reports, and payments, due on or after August 23, 2017 (Hurricane Harvey), or on and after September 4, 2017 (Hurricane Irma), may request a 30-day extension of time to file the returns and pay other taxes, by using the following forms: EXD-B Disaster Relief Extension - Business Taxes, EXD-P Disaster Relief Extension - Personal Income Tax, and TPT-723 Tobacco Destruction Affidavit. Requests for these extensions must be filed with the State Tax Department by October 15, 2017. The address to which these extension requests should be faxed or mailed to are set forth in the Department's notice. ([West Virginia Administrative Notice No. 2017-20, 09/14/2017](#) .)

If a taxpayer eligible for the relief specified in the Notice receives a notice from the State Tax Department imposing penalties, the taxpayer should call the Taxpayer Services Division at 800-982-8297 or (304) 558-3333 between the hours of 8:00 a.m. and 5:00 p.m. Monday through Friday, to have the penalties waived. ([West Virginia Administrative Notice No. 2017-20, 09/14/2017](#) .)

Wisconsin. *Corporate tax extension:* The Wisconsin Department of Revenue has announced that corporate taxpayers who were affected by Hurricanes Harvey and Irma with a due date that falls on or after August 23, 2017, and before January 31, 2018 (for Hurricane Harvey victims), and on or after September 4, 2017, (for Florida Hurricane Irma victims) and September 5, 2017, (for Puerto Rico and the Virgin Islands Hurricane Irma victims), and before January 31, 2018, that are granted a federal extension of time to file until January 31, 2018, are allowed an additional 30 days beyond January 31, 2018, to file their corresponding Wisconsin returns. Affected corporations with an estimated tax payment due on or after August 23, 2017, and before January 31, 2018 (for Hurricane Harvey victims) and on or after September 4, 2017 (for Florida Hurricane Irma victims), and September 5, 2017 (for Puerto Rico

and the Virgin Islands Hurricane Irma victims), and before January 31, 2018, will receive an extension to make the payment until January 31, 2018. Affected taxpayers with withholding reporting periods with a due date that falls on or after August 23, 2017, and before January 31, 2018 (for Hurricane Harvey victims), and on or after September 4, 2017 (for Florida Hurricane Irma victims), and September 5, 2017 (for Puerto Rico and the Virgin Islands Hurricane Irma victims), and before January 31, 2018, may request a 30-day extension of time to file and pay by contacting: Registration Unit, Wisconsin Department of Revenue, PO Box 8902, Madison, WI 53708-8902. For an up-to-date list of counties that qualify for relief, go to www.disasterassistance.gov/. ([Wisconsin News for Tax Practitioners No. 09/07/2017, 09/07/2017](#) ; [Wisconsin News for Tax Practitioners No. 09/15/2017, 09/15/2017](#) .)

Personal income/tax extension: Taxpayers who were affected by Hurricanes Harvey and Irma have until January 31, 2018, to file their income tax returns for tax year 2016 for state income tax purposes. This extension applies to returns with an original or extended due date occurring on or after August 23, 2017, and before January 31, 2018 (for Hurricane Harvey victims), and on or after September 4, 2017, (for Florida Hurricane Irma victims) and September 5, 2017, for (Puerto Rico and the Virgin Islands Hurricane Irma victims), and before January 31, 2018. When filing the Wisconsin income tax return with the extension to January 31, 2018, taxpayers should enter the number "03" in the Special Conditions box on the front of the return and write "Hurricane Harvey" or "Hurricane Irma" on the line provided. Affected taxpayers with withholding reporting periods with a due date that falls on or after August 23, 2017, and before January 31, 2018 (for Hurricane Harvey victims), and on or after September 4, 2017, for Florida and September 5, 2017, for Puerto Rico and the Virgin Islands, and before January 31, 2018, may request a 30-day extension of time to file and pay by contacting: Registration Unit, Wisconsin Department of Revenue, PO Box 8902, Madison, WI 53708-8902. ([Wisconsin News for Tax Practitioners No. 09/07/2017, 09/07/2017](#) ; [Wisconsin News for Tax Practitioners No. 09/15/2017, 09/15/2017](#) .)

Other tax report extensions: Taxpayers who were affected by Hurricanes Harvey and Irma that have sales and use, withholding, and excise tax reporting periods, with a due date that falls on or after August 23, 2017, and before January 31, 2018 (for Hurricane Harvey victims) and September 4, 2017 (for Florida Hurricane Irma victims) and September 5, 2017 (for Puerto Rico and the Virgin Islands Hurricane Irma victims), and before January 31, 2018, may request a 30-day extension of time to file and pay by contacting: Registration Unit, Wisconsin Department of Revenue, PO Box 8902, Madison, WI 53708-8902. ([Wisconsin News for Tax Practitioners No. 09/07/2017, 09/07/2017](#) ; [Wisconsin News for Tax Practitioners No. 09/15/2017, 09/15/2017](#) .)

Eligible taxpayers: As stated by the IRS, the following affected taxpayers are eligible for the postponement of time to file returns and include: (1) any individual who is a relief worker assisting in a covered disaster area, who is affiliated with recognized government or philanthropic organizations; (2) any individual whose principal residence, and any business entity whose principal place of business is not located in a covered disaster area, but whose records necessary to meet a filing deadline are maintained in a covered disaster area; (3) any estate or trust that has tax records located in a covered disaster area that are necessary to meet a filing deadline; (4) any individual whose principal residence

and any business entity whose principal place of business is located in the counties designated as disaster areas; and (5) any spouse of an affected taxpayer, solely with regard to a joint return of the spouses. For an up-to-date list of counties that qualify, go to www.disasterassistance.gov/. (**Wisconsin News for Tax Practitioners No. 09/07/2017, 09/07/2017 ; Wisconsin News for Tax Practitioners No. 09/15/2017, 09/15/2017 .**)