



Were you affected by the Houston area flooding?

The Internal Revenue Service has announced tax relief for victims of the severe storms and flooding that took place beginning on April 17, 2016 in Texas. Following the President's disaster declaration for individual assistance issued by the Federal Emergency Management Agency, affected taxpayers in Texas will receive tax relief. As of this time, the tax relief is available to individuals who reside or have a business in Austin, Colorado, Fayette, Grimes, Harris, Parker, Walker and Wharton counties.

The declaration allows the IRS to postpone various tax filing and payment deadlines. Deadlines falling on or after April 17, 2016 and on or before September 1, 2016 have been postponed to September 1, 2016. Therefore, individuals and businesses will have until Sept. 1, 2016 to file or pay the following:

1. 2015 income tax returns normally due on April 18, 2016
2. Quarterly estimated payments normally due on April 18, 2016 and June 15, 2016
3. Quarterly payroll and excise tax returns normally due May 2, 2016 and August 1, 2016

In addition, the IRS is waiving late-deposit penalties for federal payroll and excise tax deposits normally due on or after April 17 and before May 2 if the deposits are made by May 2, 2016.

Taxpayers with addresses of record located in the disaster area will be automatically granted filing and penalty relief by the IRS. However, if an affected taxpayer receives a late filing or late payment penalty for a return that has an original or extended filing, payment or deposit due date that falls within the postponement period, the taxpayer should call the IRS telephone number on the notice to request an abatement of the penalty.



The IRS will also work with taxpayers who live outside the disaster area but whose records necessary to meet a deadline occurring during the postponement period are located in the affected area. Taxpayers qualifying for relief who live outside the disaster area should contact the IRS at 866-562-5227.



The tax relief is also available to all workers assisting the relief activities who are affiliated with a recognized government or philanthropic organization as well as any individual visiting the covered disaster area who was injured as a result of the disaster.

Individuals and businesses who suffered uninsured or unreimbursed disaster-related losses can choose to claim them on either the return for the year the loss occurred (the 2016 return normally filed in early 2017), or on an original or amended return for the prior year-tax year 2015 in this situation. See [Publication 547](#) for details. Affected taxpayers claiming the disaster loss on a 2015 return should put the Disaster Designation, "Texas, Severe Storms and Flooding" at the top of the form so that the IRS can expedite the processing of the refund.

The IRS will waive the usual fees and expedite requests for copies of previously filed tax returns for affected taxpayers. Taxpayers should put the assigned Disaster Designation "Texas, Severe Storms and Flooding" in red ink at the top of Form 4506, Request for Copy of Tax Return, or Form 4506-T, Request for Transcript of Tax Return, as appropriate, and submit it to the IRS.

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

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