



Were You a Victim of Hurricane Harvey? The IRS is Providing Some Relief.



Flooding from Hurricane Harvey

The Internal Revenue Service has announced tax relief for victims living in the areas affected by Hurricane Harvey, including the postponement of certain tax filing and payment deadlines until January 31, 2018.

As of September 5, 2017, the federal government has declared the following Texas counties a disaster area qualifying for tax relief: Aransas, Austin, Bastrop, Bee, Brazoria, Calhoun, Chambers, Colorado, DeWitt, Fayette, Fort Bend, Galveston, Goliad, Gonzales, Hardin, Harris, Jackson, Jasper, Jefferson, Karnes, Kleberg, Lavaca, Lee, Liberty, Matagorda, Montgomery, Newton, Nueces, Orange, Polk, Refugio, Sabine, San Jacinto, San Patricio, Tyler, Victoria, Walker, Waller and Wharton Counties.



As of September 29, 2017, the list has been updated to include: Bexar, Burleson, Dallas, Grimes, Madison, Tarrant, Travis and Washington counties.

The IRS is allowing eligible taxpayers to postpone various tax filing and payment deadlines. For those tax returns and payments that fall on or after August 23, 2017 and before January 31, 2018, the due date has been postponed until January 31, 2018. In general, individuals and businesses will have until January 31, 2018 to file or pay the following:

1. Quarterly estimated payments normally due on September 15, 2017 and January 16, 2018
2. 2016 Income tax returns that either are originally due or have been extended to a date on or after August 23, 2017. This includes tax returns for individuals, estate and trusts, partnerships, C corporations, and S corporations. (Please keep in mind that the payment deadlines for 2016 income taxes are not extended when the return is extended. They are due on the original due date. If that due date is prior to August 23, 2017, such as for individual income taxes due April 15, 2017, the payment deadline for these taxes is not postponed.)
3. Form 5500 series returns that were required to be filed on or after August 23, 2017, and before January 31, 2018.



In addition, the IRS is waiving late-deposit penalties for federal payroll and excise tax deposits, normally due on or after August 23, 2017 and before September 7th, if the deposits are made by September 7, 2017. However, the deadline for filing quarterly payroll and excise tax returns normally due on October 31, 2017 has been postponed until January 31, 2017.

Taxpayers who are considered to be eligible for relief include individuals and businesses located in the disaster area counties. Taxpayers who are not in the covered counties, but whose records, necessary to meet tax deadlines, reside in this disaster area are also entitled to relief.

Furthermore, all relief workers affiliated with a recognized government or philanthropic organization assisting in the disaster area relief activities and any individual visiting the disaster area who was injured or killed as a result of the disaster are also entitled to relief. The IRS automatically provides filing and payment relief to those taxpayers located in the covered disaster area. However, affected taxpayers who reside or have a business located outside of the covered disaster area must call the IRS disaster hotline at 866-562-5227 to request this tax relief.

Individuals and businesses who suffered uninsured or unreimbursed disaster-related losses can choose to claim them on their returns either for 2017 (usually filed in early 2018) or on their original or amended 2016 tax return. Taxpayers claiming the disaster loss on a 2016 return should put the designation "Texas, Hurricane Harvey" at the top of the return so that the IRS can expedite the processing of the refund. For more details, see IRS Publications

547, 584 and IRS Form 4684.

For disaster affected taxpayers who have had their previously filed tax returns destroyed, the IRS will waive the usual fees and expedite requests for copies of those tax returns. Taxpayers should put the designation "Texas, Hurricane Harvey" in red ink at the top of either Form 4506, "Request for Copy of Tax Return" or Form 4506-T, "Request for Transcript of Tax Return", and submit it to the IRS. These forms can be printed from www.irs.gov.

Disaster affected taxpayers who receive IRS notices on a collection or examination matters should include an explanation of how the disaster impacted them so the IRS can provide appropriate consideration to their case.

The tax relief is part of a coordinated federal response to the damage caused by Hurricane Harvey and is based on local damage assessments by FEMA. For information on disaster recovery and government-wide efforts related to Hurricane Harvey, please visit www.disasterassistance.gov and www.usa.gov/hurricane-harvey.

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