



MEMORANDUM

TO: Maria Johnson, General Tax Administration - Director

FROM: Leon M. Biegalski, Executive Director *AMB*

CC: Mark Hamilton, General Counsel *MJD*

DATE: October 15, 2018

SUBJECT: Hurricane Michael
Corporate Income Tax
Suspension of Due Dates and Extension Periods

Subsection 213.055(2), F.S., authorizes the Executive Director of the Department of Revenue (Department) to carry out the following actions during a declared state of emergency:

- Extend the due date for tax returns and payments
- Waive interest that accrues during the state of emergency on taxes due before and during the emergency period

The legislative authority set forth in subsection 213.055(2), F.S., is separate and apart from specific authority granted to state agencies in an Executive Order.

On October 7, 2018, the Governor of the State of Florida, Rick Scott, issued Executive Order Number 18-276 (EO 18-276) in response to Tropical Storm Michael and declared a state of emergency. On October 8, 2018, Governor Scott issued Executive Order Number 18-277 (EO 18-277) amending the state of emergency declared in EO 18-276 to include additional Florida counties.

On October 10, 2018, Governor Scott requested that President Donald J. Trump declare a Major Disaster for the following 14 Florida counties because of the effects of Hurricane Michael: Bay, Calhoun, Franklin, Gadsden, Gulf, Hamilton, Jackson, Jefferson, Leon, Liberty, Madison, Suwannee, Taylor, and Wakulla. On October 11, 2018, President Trump granted Governor Scott's request and declared that a Major Disaster existed for those 14 Florida counties due to the emergency conditions resulting from Hurricane Michael.

On October 11, 2018, the Federal Emergency Management Agency (FEMA) issued a Major Disaster Declaration for those 14 Florida counties. (FEMA - Florida Hurricane Michael DR-4399)(**Attachment A**)

On October 12, 2018, the Internal Revenue Service (I.R.S.) granted tax relief for Hurricane Michael victims in parts of Florida, as set forth in I.R.S. declaration number IR-2018-199, by postponing certain deadlines, including the filing of corporate income tax returns, for taxpayers in covered disaster areas affected by the storm. The tax relief granted postponed tax filing and payment deadlines that occurred starting on October 7, 2018. IR-2018-199 provided affected individuals and businesses until February 28, 2019, to file their return with the I.R.S. and pay any taxes originally due during the period.

As of October 14, 2018, the I.R.S. updated the Florida counties it included within the covered disaster areas designation that may qualify for tax relief to include the following 16 counties: Bay, Calhoun, Franklin, Gadsden, Gulf, Hamilton, Holmes, Jackson, Jefferson, Leon, Liberty, Madison, Suwannee, Taylor, Wakulla, and Washington. (**Attachment B**)

Corporate income tax return information submitted by taxpayers to the I.R.S. is necessary for filing of a Florida corporate income tax return with the Department. *As a result pursuant to the aforementioned authority for those that qualify, due dates and extension periods for filing Florida corporate income tax returns and paying tentative tax are suspended until March 15, 2019*, which is 15 days after the federal filing extension provided for this disaster for affected taxpayers. The I.R.S. declaration noted above should be referenced for information specifically defining which corporations are affected taxpayers.

[Subsections 220.222(1) and (2), 220.31(1) and (2), and 220.32(1), F.S.]

Pursuant to the aforementioned authority for those that qualify, due dates for estimated corporate income tax payments are suspended until March 15, 2019.

[Subsections 220.241(1), and (2), and 220.33(1), (2), and (3), F.S.]

This suspension of due dates and extension periods for corporate income tax is in effect, and applies to affected taxpayers from all counties designated by the I.R.S. for tax relief from this disaster situation, including counties so designated after issuance of this memorandum.

DECLARED OCTOBER 11, 2018

SUMMARY

STATE: Florida
NUMBER: FEMA-4399-DR
INCIDENT: Hurricane Michael
INCIDENT PERIOD: October 7, 2018, and continuing
DATE REQUESTED BY GOVERNOR: October 10, 2018
FEDERAL COORDINATING OFFICER: Thomas J. McCool
National FCO Program

DESIGNATIONS AND TYPES OF ASSISTANCE:

INDIVIDUAL ASSISTANCE (Assistance to individuals and households):

Bay, Franklin, Gulf, Taylor, and Wakulla Counties.

PUBLIC ASSISTANCE (Assistance for emergency work and the repair or replacement of disaster-damaged facilities):

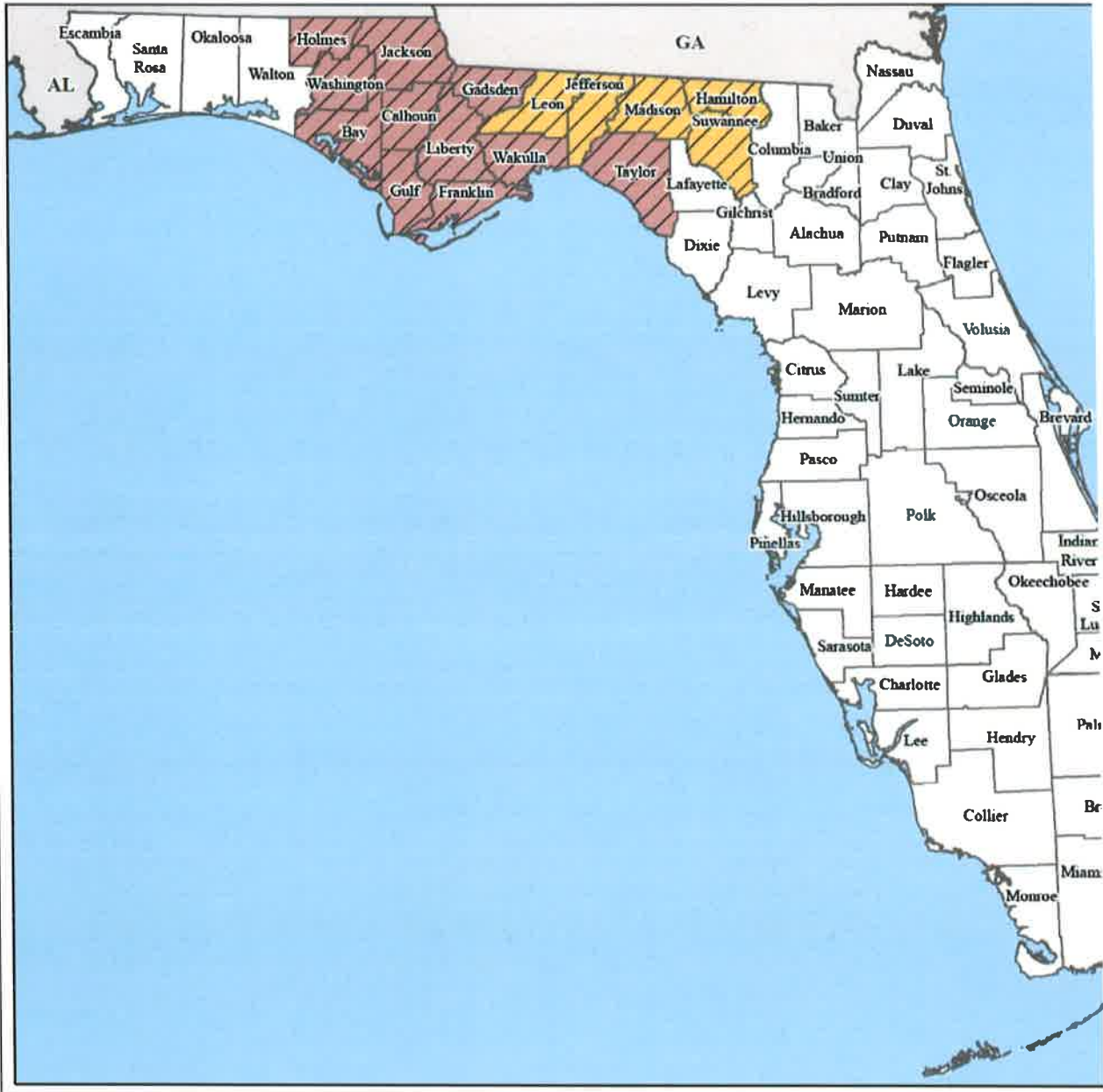
Bay, Calhoun, Franklin, Gadsden, Gulf, Hamilton, Jackson, Jefferson, Leon, Liberty, Madison, Suwannee, Taylor, and Wakulla Counties for debris removal and emergency protective measures (Categories A and B), including direct federal assistance, under the Public Assistance program at 75 percent federal funding.

HAZARD MITIGATION GRANT PROGRAM (Assistance for actions taken to prevent or reduce long term risk to life and property from natural hazards):

All counties in the State of Florida are eligible to apply for assistance under the Hazard Mitigation Grant Program.

OTHER: Additional designations may be made at a later date if requested by the state and warranted by the results of further damage assessments.

FEMA-4399-DR, Florida Disaster Declaration as of 10/12/2018





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

IR 2018 199, Oct. 12, 2018

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

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

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

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

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

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

In addition, penalties on payroll and excise tax deposits due on or after Oct. 7, 2018, and before

Oct. 22, 2018, will be abated as long as the deposits are made by Oct. 22, 2018.

The [IRS disaster relief](#) page has details on other returns, payments and tax related actions qualifying for the additional time.

The IRS automatically provides filing and penalty relief to any taxpayer with an IRS address of record located in the disaster area. Thus, taxpayers need not contact the IRS to get this relief. However, if an affected taxpayer receives a late filing or late payment penalty notice from the IRS that has an original or extended filing, payment or deposit due date falling within the postponement period, the taxpayer should call the number on the notice to have the penalty abated.

In addition, the IRS will work with any taxpayer who lives outside the disaster area but whose records necessary to meet a deadline occurring during the postponement period are located in the affected area. Taxpayers qualifying for relief who live outside the disaster area need to contact the IRS at [866 562 5227](tel:8665625227). This also includes workers assisting the relief activities who are affiliated with a recognized government or philanthropic organization.

Individuals and businesses in a federally declared disaster area who suffered uninsured or unreimbursed disaster related losses can choose to claim them on either the return for the year the loss occurred (in this instance, the 2018 return normally filed next year), or the return for the prior year (2017). See [Publication 547](#) for details.

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

See also the Hurricane Michael Information Center at IRS.gov/hurricanemichael.

Page Last Reviewed or Updated: 12-Oct-2018



Help for Victims of Hurricane Michael

The IRS extended deadlines that apply to filing returns, paying taxes, and performing certain other time sensitive acts for certain taxpayers affected by Hurricane Michael in the counties of Bay, Calhoun, Franklin, Gadsden, Gulf, Hamilton, Jackson, Jefferson, Leon, Liberty, Madison, Suwannee, Taylor, and Wakulla in Florida. The extension applies to deadlines either an original or extended due date that occurred on or after Oct. 7, 2018 and before Feb. 28, 2019.

Personal casualty losses attributable to certain 2018 federally declared disasters, including Hurricane Michael, may be claimed as a qualified disaster loss.

News Releases

- [IR 2018 199](#), IRS extends Oct. 15 and other upcoming deadlines, provides expanded tax relief for victims of Hurricane Michael
- [IR 2018 199SP](#), IRS extiende plazos que incluyen el del 15 de octubre, provee alivio tributario extendido a víctimas del huracán Michael
- [FL 2018 04](#), Tax Relief for Victims of Hurricane Michael in Florida
- [FL 2018 04SP](#), Ayuda tributaria para víctimas del huracán Michael en Florida

Tax Tips

- [Tax Tip 2018 130](#), Taxpayers should be prepared for natural disasters
- [Consejo Tributario del IRS 2018 130SP](#), Contribuyentes deben estar preparados para desastres naturales

IRS Videos

- Preparing for Disasters: [English](#) | [Spanish](#) | [ASL](#)

Other Resources

- [Reconstructing Your Records](#) Reconstructing records after a disaster may be essential for tax purposes, getting federal assistance or insurance reimbursement. Records that you need to prove your loss may have been damaged or destroyed.
- [Client Identification](#) Tax preparers who need to identify their clients may contact the IRS at 866 562 5227 or, alternatively, the preparer who maintains the necessary records of ten or more clients can send a CD to the IRS by following instructions on this website.
- [Disaster Assistance and Emergency Relief](#) IRS information for individuals and businesses.
- [Disaster Relief Resources for Tax Professionals](#) Resources and assistance to members of the impacted payroll and practitioner community.

- FEMA Web page Hurricane Michael
- USA.gov Hurricane Michael

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