

STATE OF FLORIDA

DEPARTMENT OF REVENUE OFFICE OF THE EXECUTIVE DIRECTOR

ORDER OF EMERGENCY WAIVER/DEVIATION (ORDER) # 22-002 (Corporate Income Tax)

WHEREAS, Governor Ron DeSantis issued Executive Order 22-218 (EO 22-218) on September 23, 2022, as amended by Executive Order 22-219 (EO 22-219) on September 24, 2022, in response to Hurricane Ian and declared that a state of emergency exists throughout the state of Florida; and

WHEREAS, on September 28, 2022, Hurricane Ian made landfall as a strong Category 4 storm at the island of Cayo Costa, near Fort Myers and Cape Coral; and

WHEREAS, on September 28, 2022, Governor DeSantis requested that President Biden grant a Major Disaster Declaration for all 67 counties in Florida, for all categories and all types of assistance, due to the ongoing devastating impacts of Hurricane Ian; and

WHEREAS, on September 29, 2022, President Biden granted the request from Governor DeSantis and the Federal Emergency Management Agency (FEMA) issued a Major Disaster Declaration; and

WHEREAS, on September 29, 2022, the Internal Revenue Service (I.R.S.), following the disaster declaration for individual assistance issued by FEMA, granted tax relief for affected taxpayers in covered disaster areas affected by the storm (I.R.S. declaration number FL-2022-19) (**Attachment A**); and

WHEREAS, the tax relief granted by the I.R.S. postponed certain deadlines of affected individuals and businesses, including the filing of corporate income tax returns and tax payments due on or after September 23, 2022, and before February 15, 2023; and

WHEREAS, individuals and households affected by Hurricane Ian that reside or have a business anywhere in the state of Florida qualify for the I.R.S. tax relief; and

WHEREAS, affected individuals and businesses now have through February 15, 2023, to file their corporate income tax return with the I.R.S. and pay taxes originally due during the period; and

WHEREAS, 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; and

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

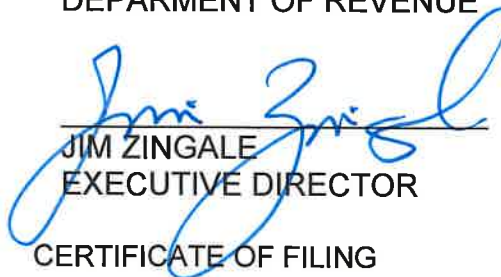
- Extend the due date for tax returns and payments.
- Waive interest that accrues during the state of emergency on taxes due before and during the emergency period.

NOW, THEREFORE, I, JIM ZINGALE, as Executive Director of the Department of Revenue, order the following:

1. The Department of Revenue waives the following statutory requirements pursuant to the state of emergency declaration to ensure fair, consistent, and adequate tax administration:
 - a. The due dates and extension periods for the filing of Florida corporate income tax and franchise tax returns, pursuant to Sections 220.222(1) and (2), F.S., are suspended until March 2, 2023, 15 days after the federal filing extension.
 - b. The due date for paying tentative tax, pursuant to Sections 220.31(1) and (2), and 220.32(1), F.S., is suspended until March 2, 2023.
 - c. The due dates for estimated corporate income tax and franchise tax payments, pursuant to Sections 220.241(1) and (2), and 220.33(1), (2), (3) and (4), F.S., are suspended until March 2, 2023.
 - d. Actions taken before the effective date of this Order that would have been allowed under this Order are ratified and approved.
2. This Order is effective immediately and applies to all affected taxpayers throughout state of Florida as designated in I.R.S. declaration number FL-2022-19, and any subsequent amendment thereto.

DONE AND ORDERED this 5th day of October, 2022, in Tallahassee, Florida.

STATE OF FLORIDA
DEPARTMENT OF REVENUE


JIM ZINGALE
EXECUTIVE DIRECTOR
CERTIFICATE OF FILING

I HEREBY CERTIFY that the foregoing Order has been filed in the official records of the Department of Revenue, this 5th day of October, 2022.


Sarah Wachman Chisenhall, Agency Clerk



IRS announces tax relief for victims of Hurricane Ian in Florida

FL-2022-19, September 29, 2022

WASHINGTON — Victims of Hurricane Ian that began September 23 in Florida now have until February 15, 2023, to file various individual and business tax returns and make tax payments, the Internal Revenue Service announced today.

Following the recent disaster declaration issued by the Federal Emergency Management Agency, the IRS announced today that affected taxpayers in certain areas will receive tax relief.

Individuals and households affected by Hurricane Ian that reside or have a business anywhere in the state of Florida qualify for tax relief. The declaration permits the IRS to postpone certain tax-filing and tax-payment deadlines for taxpayers who reside or have a business in the disaster area. For instance, certain deadlines falling on or after September 23, 2022, and before February 15, 2023, are postponed through February 15, 2023.

This means individuals who had a valid extension to file their 2021 return due to run out on October 17, 2022, will now have until February 15, 2023, to file. The IRS noted, however, that because tax payments related to these 2021 returns were due on April 18, 2022, those payments are not eligible for this relief.

The February 15, 2023, deadline applies to the quarterly estimated tax payments, normally due on January 17, 2023 and to the quarterly payroll and excise tax returns normally due on October 31, 2022, and January 31, 2023. Businesses with an original or extended due date also have the additional time, including calendar-year corporations whose 2021 extensions run out on October 17, 2022.

Penalties on payroll and excise tax deposits due on or after September 23, 2022, and before October 10, 2022, will be abated as long as the tax deposits are made by October 10, 2022.

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 that falls within the postponement period, the taxpayer should call the telephone number on the notice to have the IRS abate the penalty. For information on services currently available, visit the [IRS operations and services](https://www.irs.gov/coronavirus) page at [IRS.gov/coronavirus](https://www.irs.gov/coronavirus).

The IRS automatically identifies taxpayers located in the covered disaster area and applies filing and payment relief. But affected taxpayers who reside or have a business located outside the covered disaster area should call the IRS disaster hotline at [866-562-5227](tel:866-562-5227) to request this tax relief.

Covered Disaster Area

The localities listed above constitute a covered disaster area for purposes of Treas. Reg. §301.7508A-1(d)(2) and are entitled to the relief detailed below.

Affected Taxpayers

Taxpayers considered to be affected taxpayers eligible for the postponement of time to file returns, pay taxes and perform other time-sensitive acts are those taxpayers listed in Treas. Reg. § 301.7508A-1(d)(1), and include individuals who live, and businesses (including tax-exempt organizations) whose principal place of business is located, in the covered disaster area. Taxpayers not in the covered disaster area, but whose records necessary to meet a deadline listed in Treas. Reg. § 301.7508A-1(c) are in the covered disaster area, are also entitled to relief. In addition, all relief workers affiliated with a recognized government or philanthropic organization assisting in the relief activities in the covered disaster area and any individual visiting the covered disaster area who was killed or injured as a result of the disaster are entitled to relief.

Under section 7508A, the IRS gives affected taxpayers until February 15, 2023 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; annual information returns of tax-exempt organizations; and employment and certain excise tax returns), that have either an original or extended due date occurring on or after September 23, 2022, and before February 15, 2023, will be abated as long as the tax deposits were made by February 15, 2023.

Affected taxpayers that have an estimated income tax payment originally due on or after September 23, 2022, and before February 15, 2023, will not be subject to penalties for failure to pay estimated tax installments as long as such payments are paid on or before February 15, 2023.

The IRS also gives affected taxpayers until February 15, 2023, to perform other time-sensitive actions described in Treas. Reg. § 301.7508A-1(c)(1) and Rev. Proc. 2018-58, 2018-50 IRB 990 (December 10, 2018), that are due to be performed on or after September 23, 2022, and before February 15, 2023, are postponed through February 15, 2023.

This relief also includes the filing of Form 5500 series returns that were required to be filed on or after September 15, 2022, and before February 15, 2023, are postponed through February 15, 2023, in the manner described in section 8 of Rev. Proc. 2018-58. The relief described in section 17 of Rev. Proc. 2018-58, pertaining to like-kind exchanges of property, also applies to certain taxpayers who are not otherwise affected taxpayers and may include acts required to be performed before or after the period above.

Unless an act is specifically listed in Rev. Proc. 2018-58, the postponement of time to file and pay does not apply to information returns in the W-2, 1094, 1095, 1097, 1098 or 1099 series; to Forms 1042-S, 3921, 3922 or 8027; or to employment and excise tax deposits. However, penalties on deposits due on or after September 23, 2022, and before October 10, 2022, will be abated as long as the tax deposits were made by October 10, 2022.

Casualty Losses

Affected taxpayers in a federally declared disaster area have the option of claiming disaster-related casualty losses on their federal income tax return for either the year in which the event occurred, or the prior year. See [Publication 547](#) for details.

Individuals may deduct personal property losses that are not covered by insurance or other reimbursements. For details, see [Form 4684, Casualties and Thefts](#) [PDF](#) and its [instructions](#). [PDF](#)

Affected taxpayers claiming the disaster loss on their return should put the Disaster Designation, "**FL Hurricane Ian**" in bold letters at the top of the form. Be sure to include the FEMA disaster declaration number, **DR-4673-FL-** on any return. See [Publication 547](#) for details.

Other Relief

The IRS will waive the usual fees and requests for copies of previously filed tax returns for affected taxpayers. Taxpayers should put the assigned Disaster Designation "**FL Hurricane Ian**" in bold letters at the top of [Form 4506, Request for Copy of Tax Return](#) [PDF](#), or [Form 4506-T, Request for Transcript of Tax Return](#) [PDF](#), as appropriate, and submit it to the IRS.

Affected taxpayers who are contacted by the IRS on a collection or examination matter should explain how the disaster impacts them so that the IRS can provide appropriate consideration to their case. Taxpayers may [download forms and publications](#) from the official IRS website, IRS.gov.