



Florida Department of Revenue
Office of General Counsel

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MEMORANDUM

TO: Maria Johnson, General Tax Administration - Director
FROM: Dr. Jim Zingale, Executive Director 
CC: Mark Hamilton, General Counsel
DATE: October 14, 2026
SUBJECT: Hurricane Isaias
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 6, 2026, the Governor of the State of Florida, Ron DeSantis, issued Executive Order Number 26-202 (EO 26-202) in response to the dangers presented by Tropical Depression Nine. On October 7, 2026, Governor DeSantis issued Executive Order Number 26-211 (EO 26-211), amending EO 26-202, after Tropical Depression Nine strengthened into Tropical Storm Isaias. On October 10, 2026, Governor DeSantis issued Executive Order 26-212 (EO 26-212), amending EO 26-211, after Tropical Storm Isaias strengthened into a Category 3 Hurricane.

On October 14, 2026, the Internal Revenue Service (IRS), following the disaster declaration for individual assistance issued by FEMA, granted tax relief for affected taxpayers in Baker, Bay, Calhoun, Citrus, Columbia, Dixie, Escambia, Franklin, Gadsden, Gilchrist, Gulf, Hamilton, Holmes, Jackson, Jefferson, Lafayette, Leon, Levy, Liberty, Madison, Okaloosa, Santa Rosa, Suwanee, Taylor, Wakulla, Walton, and Washington counties (declaration number FL-2026-07) (**Attachment A**). The tax relief granted postponed certain deadlines of affected individuals and businesses, including the filing of corporate income tax returns and tax payments due on or after October 9, 2026, and before February 8, 2027. Affected individuals and businesses have until

February 8, 2027, to file their return with the IRS and pay taxes originally due during the period. As of the date of this memorandum, the aforementioned IRS tax relief applies to taxpayers in Baker, Bay, Calhoun, Citrus, Columbia, Dixie, Escambia, Franklin, Gadsden, Gilchrist, Gulf, Hamilton, Holmes, Jackson, Jefferson, Lafayette, Leon, Levy, Liberty, Madison, Okaloosa, Santa Rosa, Suwanee, Taylor, Wakulla, Walton, and Washington counties.

Corporate income tax return information submitted by taxpayers to the IRS is necessary for the 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 Tuesday, February 23, 2027***, which is 15 days after the federal filing extension provided for this disaster for affected taxpayers. The IRS 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.]

This suspension of due dates and extension periods for corporate income tax is in effect, and applies to affected taxpayers in Baker, Bay, Calhoun, Citrus, Columbia, Dixie, Escambia, Franklin, Gadsden, Gilchrist, Gulf, Hamilton, Holmes, Jackson, Jefferson, Lafayette, Leon, Levy, Liberty, Madison, Okaloosa, Santa Rosa, Suwanee, Taylor, Wakulla, Walton, and Washington counties designated by the IRS for tax relief from this disaster situation.



IRS announces tax relief for taxpayers impacted by Hurricane Isaias in Florida, various deadlines postponed to Feb. 8, 2027

FL-2026-07, Oct. 14, 2026

WASHINGTON — The Internal Revenue Service announced today tax relief for individuals and businesses in Florida affected by Hurricane Isaias that began on Oct. 9, 2026. These taxpayers now have until Feb. 8, 2027, to file various federal individual and business tax returns and make tax payments.

Following the disaster declaration issued by the Federal Emergency Management Agency (FEMA), individuals and households that reside or have a business in Baker, Bay, Calhoun, Citrus, Columbia, Dixie, Escambia, Franklin, Gadsden, Gilchrist, Gulf, Hamilton, Holmes, Jackson, Jefferson, Lafayette, Leon, Levy, Liberty, Madison, Okaloosa, Santa Rosa, Suwannee, Taylor, Wakulla, Walton, and Washington counties 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 Oct. 9, 2026, and before Feb. 8, 2027, are granted additional time to file.

As a result, affected individuals and businesses will have until Feb. 8, 2027, to file returns and pay any taxes that were originally due during this period.

The Feb. 8, 2027, deadline applies to individuals who had a valid extension to file their 2025 individual income tax return. Because tax payments related to these 2025 returns were due on April 15, 2026, those payments are not eligible for this relief.

Penalties on payroll and excise tax deposits due on or after Oct. 9, 2026, and before Oct. 26, 2026, will be abated as long as the tax deposits are made by Oct. 26, 2026.

The Feb. 8, 2027, deadline also applies to affected quarterly payroll and certain excise tax returns normally due on Nov. 2, 2026, and Feb. 1, 2027.

If an affected taxpayer receives a late filing or late payment penalty notice from the IRS that has an original 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.

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 Special Services toll-free number at 866-562-5227 to request this tax relief. Tax practitioners in the covered disaster area, who maintain records necessary to meet a filing or payment deadline for taxpayers located outside the disaster area, may contact the IRS Special Services; if the practitioner maintains the necessary records of ten or more clients, please refer to Bulk requests from practitioners for disaster relief for additional guidance.

Under the recently enacted Public Law 119-64 Disaster Related Extension of Deadlines Act, the postponement of a federal tax return deadline due to a federally declared disaster is treated as an extension for purposes of calculating the limit on a tax refund, giving affected taxpayers additional time to claim a refund or credit.

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 Feb. 8, 2027, 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 before Feb. 8, 2027.

Estimated income tax payments originally due on or after Oct. 9, 2026, are postponed through Feb. 8, 2027, and affected taxpayers will not be subject to penalties for failure to pay estimated tax installments as long as such payments are paid on or before Feb. 8, 2027.

The IRS also gives affected taxpayers until Feb. 8, 2027, 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 Oct. 9, 2026, and before Feb. 8, 2027.

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 Oct. 9, 2026, and before Oct. 26, 2026, will be abated as long as the tax deposits were made by Oct. 26, 2026.

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. Taxpayers have extra time – up to six months after the due date of the taxpayer's federal income tax return for the disaster year (without regard to any extension of time to file) – to make the election. 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 FEMA disaster declaration number, **3655-EM** on any return. See Publication 547 for details.

Payment agreements

For taxpayers in an installment agreement or payment plan, reminder notices will continue to be issued, and direct debits will also continue. Missed payments during the postponement period will not cause an installment agreement to default.

This means that an agreement will remain in effect, even if they wait until Feb. 8, 2027, to make any payments that were due between Oct. 9, 2026, and Feb. 8, 2027. However, the usual interest and late-payment penalty charges will continue to accrue during this period.

Taxpayers who wish to suspend direct debit payments should contact the IRS or their bank for assistance.

Other Relief

The IRS will waive the usual fees for requests for copies of previously filed tax returns for affected taxpayers. Taxpayers should put the assigned FEMA declaration number (**3655-EM**), 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, as appropriate [PDF](#), and submit it to the IRS.

Qualified disaster relief payments are generally excluded from gross income. This means that affected taxpayers can exclude from their gross income amounts received from a government agency for reasonable and necessary personal, family, living or funeral expenses, as well as for the repair or rehabilitation of their home, or for the repair or replacement of its contents. See Publication 525 for details.

Additional relief may be available to affected taxpayers who participate in a retirement plan or individual retirement arrangement (IRA). For example, a taxpayer may be eligible to take a special disaster distribution that would not be subject to the additional 10% early distribution tax and that the taxpayer may take into income over three years. See Form 8915-F, Qualified Disaster Retirement Plan Distributions and Repayments and Disaster relief frequently asked questions: Retirement plans and IRAs under the SECURE 2.0 Act of 2022. Taxpayers may also be eligible to make a hardship withdrawal. Each plan or IRA has specific rules and guidance for their participants to follow.

For anyone affected by a natural disaster, the government may further extend the due date for filing the Report of Foreign Bank and Financial Accounts (FBAR). Be sure to review relevant FBAR relief notices [↗](#) for complete information.

The IRS may provide additional disaster relief in the future.

Taxpayers who do not qualify for disaster tax relief may qualify for reasonable cause penalty abatement. See [Penalty relief for reasonable cause](#) for additional information.

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](https://www.irs.gov).

The tax relief is part of a coordinated federal response to the damage caused by these storms and is based on local damage assessments by FEMA. For information on disaster recovery, visit disasterassistance.gov [↗](#)

Reminder about tax return preparation options

- Eligible individuals or families can get free help preparing their tax return at Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) sites. To find the closest free tax help site, use the VITA Locator Tool or call 800-906-9887. *Note that normally, VITA sites cannot help claim disaster losses.*
- To find an AARP Tax-Aide site, use the AARP Site Locator Tool [↗](#) or call 888-227-7669.
- Any individual or family whose adjusted gross income (AGI) was \$89,000 or less in 2025 can use IRS Free File's Guided Tax Software at no cost. There are products in English and Spanish.
- Another Free File option is Free File Fillable Forms. These are electronic federal tax forms, equivalent to a paper 1040 and are designed for taxpayers who are comfortable filling out IRS tax forms. Anyone, regardless of income, can use this option.
- MilTax, a Department of Defense program, offers free return preparation software and electronic filing for federal tax returns and up to three state income tax returns. It's available for all military members and some veterans, with no income limit.

⚠ *News items may not be updated after their release. Please verify the date before relying on the language.*

FEMA-3655-EM, Florida Disaster Declaration as of 10/09/2026

