

2017 Hurricane Tax Filing Relief (9.22.2017)				
Jurisdiction	Citation	Adoption Date	Effect	Applies to Irma?
Federal	TX-2017-09 (https://www.irs.gov/newsroom/tax-relief-for-victims-of-hurricane-harvey-in-texas) IR-2017-135 (https://www.irs.gov/newsroom/irs-gives-tax-relief-to-victims-of-hurricane-harvey-parts-of-texas-now-eligible-extension-filers-have-until-jan-31-to-file)	29-Aug-17	Hurricane Harvey victims in parts of Texas have until Jan. 31, 2018, to file certain individual and business tax returns and make certain tax payments, the Internal Revenue Service announced today. This includes an additional filing extension for taxpayers with valid extensions that run out on Oct. 16, and businesses with extensions that run out on Sept. 15. The IRS has announced it will not impose a tax penalty when dyed diesel fuel is sold for use or used on the highway in Florida, noting shortages of undyed diesel fuel caused by Hurricane Irma.	Yes; https://www.irs.gov/newsroom/help-for-victims-of-hurricane-irma
Alabama	(https://revenue.alabama.gov/2017/08/29/ador-providing-tax-relief-to-texas-flood-victims/) (https://revenue.alabama.gov/2017/08/31/executive-order-temporary-suspension-of-irp-and-ifta-requirements-for-vehicles-engaged-in-disaster-relief-efforts/)	29-Aug-17	ADOR will grant filing extensions to Texas residents directly affected by the severe flooding that has impacted the state since Aug. 25. Alabama taxpayers residing in Texas counties designated as disaster areas by the federal government have until Jan. 31, 2018, to file tax returns due on or after Sept. 1, 2017, and before Jan. 31, 2018. Penalty relief will be provided during the extension period. Taxpayers seeking this Alabama tax relief should write "Texas Flood 2017" in red ink on any state paper return/report which relies on this filing extension relief. In regard to electronically-filed returns/reports, affected taxpayers should contact ADOR for filing guidance. Also providing temporary suspension of IRP / IFTA requirements for vehicles engaged in disaster relief efforts.	Yes; https://revenue.alabama.gov/2017/09/12/ador-providing-tax-relief-to-victims-of-hurricane-irma/
Alaska				
Arizona	Phone Call		Must fill out Form 290 Request for Penalty Abatement and submit along with return when filed.	
Arkansas	http://www.dfa.arkansas.gov/offices/incomeTax/Documents/NewsRelease-TexasFilingExtension.pdf http://www.dfa.arkansas.gov/offices/incomeTax/Documents/NewsRelease-FloridaFilingExtension.pdf	7-Sep-17	Taxpayers residing in Texas counties which have been designated as federally declared disaster areas have until January 31, 2018 to file any Arkansas tax return. This includes individual income and corporate income, which are due on or after August 23, 2017.	Yes; news release emailed to COST by DFA Spokesperson, Scott Hardin
California	https://www.caltax.com/news/cdtfa-offers-relief-for-business-owners-affected-by-hurricane-harvey https://www.ftb.ca.gov/individuals/disaster.shtml Statement from California FTB to COST	1-Sep-17	The California Department of Tax and Fee Administration (CDTFA) announces business owners and tax and fee payers affected by Hurricane Harvey may request extensions to file their returns, ask for relief from penalties and/or interest for some taxes and fees, and request copies of records lost due to storm damage. The CDTFA has also extended the deadline for filings that were delayed by disruptions affecting the U.S. Postal Service and private mail and freight companies. Businesses located in the Gulf Coast area that have been impacted by Hurricane Harvey, and who, as a result, cannot meet their filing and payment deadlines, may be eligible for relief. Business owners and tax and fee payers can call the CDTFA Customer Service Center toll-free at 1-800-400-7115 (TTY: 711), Monday through Friday from 8 a.m. to 5 p.m. (Pacific Time), to request relief from penalties and/or interest and ask for an extension of time to file their tax or fee returns. FTB statement: "This should be covered by California Revenue and Taxation Code section 18572, whereby we automatically conform to IRC section 7508A, which is the section that provides federal extensions for presidentially-declared disasters." *CDTFA also offers tax relief for businesses impacted by Yosemite and Central Sierra fires (September 18, 2017 press release NR 12-17)	
Colorado	https://www.colorado.gov/pacific/tax/filing-relief-natural-disasters	8-Sep-17	CDOR is offering relief on state-collected taxes to Colorado taxpayers who have been affected by the flooding in Texas caused by Hurricane Harvey. The tax relief measures will mirror IRS measures in the same declared disaster areas. CDOR will not be automatically applying this tax deadline waiver. Affected taxpayers who reside or have a business located in the covered disaster area must call the tax information hotline at 303-238-SERV (7378) Monday through Friday from 8 a.m. to 4:30 p.m. to request the extended deadline after they receive a bill. CDOR is providing tax relief in the form of a temporary suspension of the requirements associated with IFTA for any motor vehicle engaged in interstate disaster relief efforts in the State of Texas or travelling through the State of Colorado as part of the disaster relief until Sep. 30.	Yes; https://www.colorado.gov/pacific/tax/filing-relief-natural-disasters
Connecticut	http://www.ct.gov/drs/cwp/view.asp?Q=596158&A=1436	11-Sep-17	Requests for extension of time to file/pay CT taxes, as well as relief from any associated penalties, will be considered based on the individual circumstances of taxpayers located in the Hurricane Harvey or Irma federal disaster relief areas in accordance with Conn. Gen. Stat. § 12-2(a)(5).	Yes
Delaware	News Release: http://news.delaware.gov/2017/09/12/hurricane-harvey-additional-extension-time-file/	12-Sep-17	Delaware will follow the rules outlined by the Internal Revenue Service in news release IR-2017-135. The extended tax return filing due dates apply to taxpayers located in the impacted disaster areas identified in the IRS notice. The tax relief postpones various tax filing deadlines that occurred starting on Aug. 23, 2017 thru January 16, 2018 to January 31, 2018. This includes an additional filing extension for individual taxpayers with valid extensions to Oct. 16, 2017, and businesses with valid extensions to Sept. 15, 2017. To avoid a penalty assessment for late filing, taxpayers should submit a written request seeking an additional extension via email to Jeffry.schott@state.de.us . If your request is based upon the tax records being located in the disaster area, please include the address where those tax records are located. Business taxpayer requests should be on company letterhead and signed by a company official.	Yes; http://news.delaware.gov/2017/09/13/hurricane-irma-additional-extension-time-file/
District of Columbia	https://otr.cfo.dc.gov/node/1273821	14-Sep-17	For those taxpayers who are victims of Hurricane Harvey or Irma, tax returns payments, and other "time sensitive" acts originally due between September 4, 2017 and January 31, 2018, are extended until January 31, 2018. This will cover extended individual, partnership, corporate and unincorporated income tax returns due October 16, 2017, extended Combined Report returns due November 15, 2017, alcohol gallonage reports due September 10, 2017, and individual, corporation and unincorporated estimated tax payments. This will not cover District sales and use tax returns or District withholding. In addition to taxpayers who live or own businesses in a covered disaster area, taxpayers whose tax preparers, books, or records are located in the disaster area qualify for relief.	Yes

Florida	Florida DOR Website "Current Topics" post (http://floridarevenue.com/pages/default.aspx); (http://floridarevenue.com/emdisaster/Additional%20Info/MemorandumCITHurricaneIrma.pdf) (http://floridarevenue.com/emdisaster/ExecutiveOrdersEmergencyWaivers/Emergency%20Order%20Irma%2017-235%20DOR%20003.pdf)	15-Sep-17	For Florida corporate income tax filers, the Department will follow the tax relief granted by Internal Revenue Service regarding postponement of return due dates. Florida corporate income/franchise tax returns originally due, or due on extension, between August 24, 2017 and January 1, 2018 are now due by February 15, 2018. Taxpayers needing assistance should contact the Department to discuss their individual situation. To speak with a Department representative, call Taxpayer Services at 800-352-3671, Monday through Friday (excluding holidays). Florida Department of Revenue Executive Director Leon Biegalski issued an emergency order [on September 15] to extend certain filing due dates for Florida businesses registered with the Department in each of the 67 counties. Order of Emergency Waiver Number 17-235-DOR-003 changes the filing due date for sales and use tax, as well as fuel tax returns and payments to Sept. 29, 2017.	Yes; http://floridarevenue.com/Pages/media.aspx
Georgia	Department of Revenue Press Release (https://dor.georgia.gov/press-releases/2017-09-06/department-revenue-extends-relief-victims-hurricane-harvey)	5-Sep-17	The Department is postponing until January 31, 2018, certain deadlines for individuals who reside, and businesses whose principal place of business is located, in the disaster area but the person or business must have been affected by the disaster. The postponement applies to return filing, tax payment, and other time-sensitive acts as specified in the Internal Revenue Service relief that have either an original or extended due date occurring on or after Aug. 23, 2017 and before Jan. 31, 2018. This includes taxpayers who had a valid extension to file their 2016 return that was due to run out on Oct. 16, 2017. It also includes the quarterly estimated income tax payments originally due on Sept. 15, 2017 and Jan. 16, 2018, and the quarterly payroll and excise tax returns normally due on Oct. 31, 2017. The postponement also includes return filing, tax payment, and other time-sensitive acts related to Georgia tax types not administered by the IRS such as Georgia sales and use tax but does not apply to International Fuel Tax Agreement interest. This includes monthly sales tax returns originally due September 20, 2017, October 20, 2017, November 20, 2017, December 20, 2017 and January 22, 2018. It also includes quarterly sales tax returns due October 20, 2017 and January 22, 2018, as well as annual sales tax returns due January 22, 2018. Taxpayers who reside in or have a business located in counties as specified by the IRS will qualify for the relief. If additional areas are identified by the IRS, relief is also provided to those areas. Affected taxpayers filing paper returns should write: "2017 Texas, Hurricane Harvey" across the top of any forms submitted to the Department. The relief also applies to taxpayers not in the disaster area but whose records are located in the disaster area. September 13, 2017 statement from Staci Guest, Chief Tax Officer, Georgia Department of Revenue: "will follow federal extensions."	Yes; https://dor.georgia.gov/press-releases/2017-09-14/department-revenue-extends-relief-victims-hurricane-irma
Hawaii	Department of Taxation Announcement No. 2017-09 (http://files.hawaii.gov/tax/news/announce/ann17-09.pdf)	31-Aug-17	The Department will consider requests for extensions to file and pay other taxes and waivers of penalties and interest on a case-by-case basis.	
Idaho	Idaho Tax Commission News Release (https://tax.idaho.gov/n-feed.cfm?idd=4134)	6-Sep-17	The Idaho State Tax Commission is extending tax filing and payment deadlines for taxpayers in parts of Texas affected by Hurricane Harvey. Taxpayers from designated disaster areas have until Jan. 31, 2018, to mail any completed tax returns along with payments due from Aug. 23 through Jan. 31. Idaho is following the extended deadline set by the Internal Revenue Service (IRS). The relief is for all Idaho tax types, including income tax, sales tax, fuels tax, income tax withholding, and others. The extension applies both to individuals and businesses in the disaster areas, as well as to those whose tax records are located there. The Tax Commission is offering the expanded relief to taxpayers in any area designated by the Federal Emergency Management Agency (FEMA) as qualifying for individual assistance. Currently, 39 Texas counties are eligible, but taxpayers in locations added later as disaster areas will automatically receive the same filing and payment relief. To qualify for the extension, affected taxpayers should write "HURRICANE HARVEY" in red ink at the top of their tax return. If they file electronically, receive penalties, or are charged interest for filing returns or paying taxes late, they should call the Tax Commission toll-free at (800) 972-7660.	Yes; https://tax.idaho.gov/n-feed.cfm?idd=4135
Illinois	http://revenue.state.il.us/News/2017HurricaneHarvey.htm	7-Sep-17	The Illinois Department of Revenue will waive penalties and interest for taxpayers who cannot file or pay on time as a result of Hurricane Harvey which occurred in August 2017. Send a brief written explanation of why you cannot file or pay on time, and be sure to clearly indicate a request for abatement of penalties and interest. Include your name, account number (if using a Social Security number, include only the last four digits), mailing address, and an estimate of when you believe you can file or pay. Send your request electronically to REV.DisasterRelief@illinois.gov. You also can mail your request to the Department using the address on the return. Write "Hurricane Harvey" on the top of the return in red and attach your explanation with your abatement request.	Yes; http://revenue.state.il.us/News/2017HurricaneHarvey.htm
Indiana	Department oral statement to practitioner and http://www.in.gov/dor/	15-Sep-17	HURRICANE RELIEF -- In conjunction with the hurricane relief efforts provided by the Internal Revenue Service, the Indiana Department of Revenue is extending the filing due dates 60 days for any individual or business taxpayer whose filing address is either in Florida or Texas. The Department is also waiving any penalty or interest during this 60-day extension period. If any questions, please contact (317) 232-2240, Monday – Friday, 8 a.m. - 4:30 p.m. ET. Department statement to practitioner: will follow Federal deadline extensions; taxpayers must attach with a return a statement stating the Federal Deadline and reason for the late filing.	Yes
Iowa				
Kansas				

Kentucky	News Release: https://revenue.ky.gov/News/Pages/Kentucky-Grants-Filing-Extensions-for-Taxpayers-Impacted-by-Recent-Natural-Disasters-Including-Hurricanes-Harvey-and-Irma.aspx	18-Sep-17	<p>The Kentucky Department of Revenue will honor the recent IRS announcements regarding special tax relief for taxpayers impacted by Hurricane Harvey in Texas, Hurricane Irma in Florida and any other natural disaster recognized by the IRS.</p> <p>Under the provisions of KRS 131.081(11), Kentucky honors federal extensions related to disaster relief for filing of income tax returns including payment of tax due. This extension to file and pay taxes does not apply to sales and other type of taxes. However, taxpayers with disaster-related delays that are seeking filing extensions or that have been assessed penalties for taxes other than income may contact the DOR to request an extension or a waiver of penalties.</p> <p>The Kentucky tax extensions offered allow affected taxpayers until January 31, 2018 to file Kentucky tax returns and submit tax payments for the following taxes: individual income tax, corporate income tax, and income tax withholding. Kentucky's tax extension includes the September 15 and October 15 due dates for estimated taxes and calendar-year business returns.</p> <p>Late filing and payment penalties will be waived for those affected taxpayers seeking this relief. Kentucky's tax laws have no provision for the waiver of interest. Taxpayers are advised to label the top margin of the tax forms filed under this relief provision in large red letters with the words "Hurricane Harvey," "Hurricane Irma," or other IRS recognized disaster.</p>	Yes
Louisiana	Revenue Information Bulletin No. 17-015 (http://revenue.louisiana.gov/LawsPolicies/RIB17-015.pdf)	21-Sep-17	<p>The Louisiana Department of Revenue is granting filing extensions to taxpayers whose homes, principal places of business, or critical tax records are located in any of the disaster areas declared by the president as a result of Hurricane Harvey.</p> <p>Filing extensions for various income taxes are available to taxpayers whose homes, principal places of business, or critical tax records are located in any of the federal disaster areas listed above. Filing extensions are available for individual income, corporate income and franchise, fiduciary, partnership, and partnership composite taxes with original or extended due dates on or after August 23, 2017, and on or before December 31, 2017. The due date for qualifying tax returns is extended to January 31, 2018.</p> <p>However, because tax payments related to these returns were originally due on May 15, 2017, any filing extension granted pursuant to Hurricane Harvey tax relief is not an extension to pay. All payments remain due according to their original due dates.</p>	
Maine	Maine Tax Alert; Volume 27, Issue 5 http://www.maine.gov/revenue/publications/alerts/2017/ta_sept2017_vol27_iss5.pdf	19-Sep-17	<p>Maine Revenue Services has announced Maine Tax Filing Relief for those located in the federally declared disaster areas affected by Hurricanes Harvey and Irma. Taxpayers who reside or have a business located in the Hurricane Harvey or Hurricane Irma disaster area will have until January 31, 2018 to file tax returns and submit tax payments that were due on or after August 23, 2017 (on or after September 4, 2017 for those in Florida and on or after September 5, 2017 for those in Puerto Rico and the Virgin Islands) and due before January 16, 2018.</p> <p>The relief applies to all taxes administered by Maine Revenue Services, including Sales and Use Taxes, Motor Fuel Taxes, Individual and Corporate Income Taxes, the Estate Tax and Financial Institution Franchise Tax. Note, however, that tax payments originally due before August 23, 2017 (before September 4, 2017 for those in Florida and before September 5, 2017 for those in Puerto Rico and the Virgin Islands) are not eligible for this relief.</p> <p>Maine Revenue Services will abate interest and any late filing or late payment penalty that would otherwise apply. To qualify for relief, affected taxpayers should write "HURRICANE HARVEY" or "HURRICAN IRMA" across the top of their return.</p>	Yes
Maryland	http://comptroller.marylandtaxes.com/Media_Services/2017/08/31/comptroller-offers-tax-relief-and-assistance-to-hurricane-harvey-victims/	31-Aug-17	<ul style="list-style-type: none"> • Issued a temporary waiver of IFTA requirements and Motor Fuel Tax returns for companies affected by the storm, • Granted a fuel waiver concerning conventional and reformulated gasoline to ensure the supply of gasoline in the State of Maryland, • Named a point person to assist taxpayers and businesses with other tax filings. <p>Certain tax types also could be affected. Those types include: withholding, sales and use, individual non-resident, corporate, admission and amusement and alcohol and tobacco. Because the categories and specific circumstances vary, these instances will be handled on a case-by-case basis. Anyone from Texas or Louisiana who files in Maryland and has a tax concern involving tax return dates is asked to call or email Karen Scheerer, special assistant to the Comptroller, at 410-260-4020 or ombudsman@comp.state.md.us.</p>	Yes; http://comptroller.marylandtaxes.com/Media_Services/category/news-releases/
Massachusetts	News Alert: http://www.mass.gov/dor/sitealertlanding.html#2264848	15-Sep-17	<p>Technical Information Release 08-19 -- http://www.mass.gov/dor/businesses/help-and-resources/legal-library/tirs/tirs-by-years/2008-releases/tir-08-19-tax-relief-for-taxpayers-affected.html (MA DOR will provide extensions as set forth by the IRS).</p> <p>Written statement: If you are in a Presidentially declared disaster area, no action is needed now on your Personal Income or Corporate Excise Tax obligations. We will issue relief for taxpayers following the Internal Revenue Service's announced extensions for these payments and tax filings see TIR 08-19. Should you receive a future bill for any penalties or interest related to these filings, please file a dispute through your MassTaxConnect account or submit Form ABT pdf format of Form ABT.</p>	Yes
Michigan	Press Release: http://www.michigan.gov/treasury/0,4679,7-121-1755_1963-447338--00.html	19-Sep-17	<p>Individual and business taxpayers who were affected by the June 22-23 severe storms and flooding in Bay, Gladwin, Isabella and Midland counties, Hurricane Harvey or Hurricane Irma now have additional time to file state tax returns, with penalties and interest waived. Individuals unable to meet filing deadlines due to a natural disaster should contact Treasury at 517-636-4486. Businesses are asked to call 517-636-6925.</p> <p>"A natural disaster can be devastating both personally and financially," State Treasurer Nick Khouri said. "By postponing state tax filing and payment deadlines, disaster survivors will have more time to focus on recovering and getting their lives back to a sense of normalcy."</p> <p>In addition, affected taxpayers may write to Treasury to request disaster-related tax relief. When writing, the following must be included in the correspondence: Name and account number of the individual or business taxpayer. Reason for the relief request. Taxpayer address within one of the disaster areas or address of the tax preparer located in one of the disaster areas. Taxpayers should send the completed correspondence to the following address: Michigan Department of Treasury ATTN: Disaster Tax Relief Lansing, Michigan 48922 Some taxpayers may receive a preliminary assessment notice before a tax relief request is formally received by Treasury. Taxpayers within disaster areas who receive these notices should contact Treasury by phone to resolve. Treasury follows the Internal Revenue Service's deadlines when tax relief is granted for natural disasters. For the latest IRS deadlines, go to www.irs.gov/disaster.</p>	Yes
Minnesota	http://www.revenue.state.mn.us/Pages/disaster_tax_relief.aspx	18-Sep-17	<p>"The IRS issued tax relief declarations for victims of Hurricane Harvey on August 23, 2017 and Hurricane Irma on September 4, 2017. Taxpayers affected by these disasters with tax obligations to Minnesota can request penalty/interest forgiveness if the disasters prevented them from filing or paying state taxes on time by contacting us at 651-556-3000 or 1-800-657-3666."</p>	Yes
Mississippi	Interview with Bloomberg BNA	30-Aug-17	Will follow federal extensions	
Missouri	Statement to Practitioner	18-Sep-17	Following Federal extension deadlines for filers effected by the storms. Simply print "Hurricane Harvey Extension" or "Hurricane Irma Extension" on the front of the return.	Yes
Montana	Statement to Practitioner	18-Sep-17	Following federal extension deadlines for filers effected by the storms. No additional steps need to be taken for MT.	Yes

Nebraska	<p>http://www.revenue.nebraska.gov/info/disaster_victims.html</p> <p>http://www.revenue.nebraska.gov/legal/rulings/rr990902.pdf</p>	5-Sep-17	<p>"Many Nebraskans and Nebraska businesses are periodically affected by tornadoes, floods, and other natural disasters. Hurricanes and other disasters in different parts of the country may also affect taxpayers with Nebraska tax filing responsibilities. The Nebraska Department of Revenue understands the difficulties that these catastrophic events present with regard to tax responsibilities and wants to help those impacted by these disasters. The Department will work with businesses and individuals regarding any tax returns and taxes due, including sales tax returns, if you do not have access to your computer, files, or tax records. The Department will also consider abating any penalties and interest where circumstances warrant and the law allows."</p> <p>Revenue Ruling 99-09-2 provides that if a taxpayer resides in an IRS disaster relief designated area, they are eligible for the same postponed filing dates as provide by the IRS. As of today, Nebraska has not published anything specific to Harvey relief.</p>	
Nevada	Statement to Practitioner	18-Sep-17	<p>No extensions granted, but effected filers can file the Request for Waiver of Penalty and/or Interest form and indicate that they were impacted by one of the storms. Link to form: https://tax.nv.gov/uploadedFiles/taxnvgo/Request_for_Waiver_of_Penalty_and_Interest.pdf</p>	
New Hampshire	<p>https://www.revenue.nh.gov/tirs/documents/2017-007.pdf</p>	15-Sep-17	<p>Taxpayers that qualify for Hurricane Harvey and Hurricane Irma disaster relief from the IRS that are unable to make a timely filing or payment to New Hampshire relative to a tax administered by the DRA may also qualify for relief. To obtain relief, taxpayers shall complete and file Form A-105, Disaster Relief Request and attach a copy of the Notice of Assessment to which the request relates.</p> <p>The DRA will offer relief from applicable interest and penalties, for taxes administered by the DRA, to taxpayers impacted by Hurricane Harvey who are precluded from filing a return with an original due date occurring on or after August 23, 2017 and before January 31, 2018 as long as 2 the return is filed by January 31, 2018. Taxpayers impacted by Hurricane Harvey who are precluded from filing a return with an extended due date occurring on or after August 23, 2017 and before January 31, 2018 that file their extended return on or before January 31, 2018 will only be granted relief from the RSA 21-J:31 penalty for failure to file a return when due.</p>	Yes
New Jersey	<p>News Release: http://www.state.nj.us/treasury/taxation/hurricaneharvey.shtml</p>	11-Sep-17	<p>New Jersey has granted an extension of filing and payment deadlines for business and individual taxpayers affected by Hurricane Harvey. The new filing deadline is January 31, 2018, for businesses and individuals located in the disaster areas, those whose records are stored in the disaster areas, and relief workers.</p> <p>The deadline extension applies to Sales Tax, Corporation Business Tax, Gross Income Tax and other taxes that have deadlines for filing that fall between August 23, 2017 and January 31, 2018. This includes any quarterly estimated payments due between the August 23, 2017, and Jan. 16, 2018. For individual tax filers, it also includes 2016 income tax returns that received a tax-filing extension until Oct. 16, 2017. However, because tax payments related to these 2016 returns were originally due on April 18, 2017, these payments will be considered late and are subject to penalties and interest. New Jersey is following federal Internal Revenue Service guidelines on deadline extensions. If the IRS changes its deadline, New Jersey expects to revise its requirements as well.</p>	Yes; http://www.state.nj.us/treasury/taxation/hurricaneirma.shtml
New Mexico	<p>Tax and Revenue News Bulletin B-100.30: https://s3.amazonaws.com/realFile34821a95-73ca-43e7-b06d-fad20f5183fd/40d409bc-c05c-4e26-8c5c-3a95b8bd43bb?response-content-disposition=filename%3DB-100.30_Hurricane+Harvey+%26+Irma+Relief.pdf&response-content-type=application%2Fpdf&AWSAccessKeyId=AKIAIBI25DHBYG7D7I7TA&Signature=F7Vf6ilP0qp2Vcr%2Fe5xmfGgTgZo%3D&Expires=1505498211</p>	14-Sep-17	<p>RD will be extending the due dates that originally fall after: August 23, 2017 for Hurricane Harvey, September 4, 2017 for those affected by Hurricane Irma in Florida, and September 5, 2017 for those affected by Hurricane Irma in Puerto Rico and the Virgin Island. The extended date taxes will be due for affected individuals is January 31, 2018. The extension is for personal, corporate, CRS (gross receipts, compensating, withholding), oil and gas, and combined fuel taxes for New Mexico taxpayers who reside or have businesses located in the affected areas. The extension is the same as the IRS extended due date. The extension is only to file a return. It does not extend the time to pay any associated tax. Affected taxpayers can write "Hurricane Harvey" or "Hurricane Irma" at the top of their return if filing a paper return or send in a letter to TRD if you are filing electronically.</p>	Yes
New York	Statements to practitioners	15-Sep-17	<p>"Tax Department officials have indicated that they do not have the authority to extend filing deadlines for disasters outside of the state. Nevertheless, the Department has the authority to abate late-filing and late-payment penalties for reasonable cause. The tax regulations (20 NYCRR §2392.1) provide examples of reasonable cause for penalty abatement that include destruction of records and inability to timely assemble information, as well as a catch-all provision for "any other ground for delinquency" that indicates a "reasonable cause for delay" and an "absence of willful neglect." Thus, taxpayers who might file a 2016 return late because their records are in an affected area or they are otherwise impacted by one of the hurricanes can protest any late-filing or late-payment penalties imposed by New York, using one of the grounds for reasonable cause noted above. Taxpayers might also consider using New York's voluntary disclosure program to avoid penalties for a late-filed return." - http://www.hodgsonruss.com/newsroom-publications-9876.html</p>	
North Carolina				
North Dakota				
Ohio	<p>News Release: http://www.tax.ohio.gov/Portals/0/OhioTaxAlert/ArchivedAlerts/Hurricanes.pdf</p>	19-Sep-17	<p>The Ohio Department of Taxation will extend the due dates for a select group of taxpayers impacted by Hurricanes Harvey and Irma.</p> <p>Each taxpayer subject to Ohio's pass-through entity, individual income, and school district income taxes that has been granted disaster tax relief by the Internal Revenue Service shall have the same extended deadline to meet their Ohio filing and payment obligations. The extension pertains to taxpayers that have previously obtained a federal extension to file their 2016 returns. It also includes the estimated tax payment for the third and fourth quarters of 2017. Impacted taxpayers have until January 31, 2018 to meet their filing and payment obligations. However, the extension does not cover any balance due on the extended 2016 tax return. Statutory interest will be charged on the balance due when the return is filed. If you have questions, please call (800) 282-1780 for individual or school district income tax or (888) 405-4039 for pass-through entity tax.</p> <p>For all other taxes administered by the Department, taxpayers affected by either Hurricane Harvey or Irma, and who file tax returns on accounts with mailing addresses located in one of the areas listed below will be granted a 45-day extension to meet their Ohio filing obligations that were due in the month of September.</p>	Yes
Oklahoma	<p>Oklahoma Tax Commission Order: https://www.ok.gov/tax/documents/Order_2017_09_07_04_Taxpayers_Affected_Hurricane_Harvey.pdf</p>	11-Sep-17	<p>The Oklahoma Tax Commission is offering relief for taxpayers affected by Hurricane Harvey, waiving interest and penalties under \$10,000 due to inability to report as long as the taxpayer voluntarily filed the report, paid the taxes due, and submitted a statement describing the taxpayer's circumstances.</p> <p>"It is the intent and shall be the policy of the Oklahoma Tax Commission to grant assistance relief to taxpayers who, as a result of the August 2017 hurricane, are or may be unable to timely report and/or pay taxes in August 2017, and subsequent months through taxpayer assistance, extended payment plans, and/or waiver of interest and/or penalty."</p>	
Oregon				

<p>Pennsylvania</p>	<p>http://www.revenue.pa.gov/GeneralTaxInformation/Tax%20Types%20and%20Information/Pages/Corporation%20Taxes/Hurricane-Harvey-Extension.aspx#_Wb8AB7J97x4</p>	<p>6-Sep-17</p>	<p>The Pennsylvania Department of Revenue will extend certain tax return filing deadlines for corporate taxpayers filing the form RCT-101 directly impacted by the severe storms and flooding from Hurricane Harvey. In general, Pennsylvania will follow Internal Revenue Service rules outlined in Issue Number: IR-2017-135. To avoid a late file penalty assessment, taxpayers should email a request on company letterhead and signed by corporation official to RA-panoticeofadjustment@pa.gov. Please include the name and address of the business where the tax records are located.</p>	<p>Yes; http://www.revenue.pa.gov/GeneralTaxInformation/Tax%20Types%20and%20Information/Pages/Corporation%20Taxes/Hurricane-Harvey-Irma-Extension.aspx#_Wb_y-LJ96Cp</p>
<p>Rhode Island</p>	<p>Rhode Island Advisory No. 2017-28 (http://www.tax.ri.gov/Advisory/ADV%202017-28.pdf)</p>	<p>14-Sep-17</p>	<p>The Rhode Island Division of Taxation has issued an advisory to notify individuals and businesses that are in an area that has been directly impacted by the recent hurricanes that it will consider requests for deadline relief on a case-by-case basis. In general, the Division will follow the IRS's guidance regarding postponing certain deadlines for taxpayers who reside or have a business in the disaster area. Taxpayers are instructed to send a letter requesting the relief and explaining their circumstances to the following address: Rhode Island Division of Taxation, "Hurricane: XXXXX Tax Relief," One Capitol Hill Providence, R.I. 02908. In place of the "XXXXX" in the aforementioned address, the individual or business should write the tax type. For example, "Hurricane: Personal Income Tax Relief," or "Hurricane: Corporate Tax Relief."</p> <p>Please note that even if a taxpayer directly impacted by one of the recent natural disasters is approved for an extension, it is only an extension for filing, not for paying; payments are still due on the usual deadline. If such a taxpayer is unable to make payment on time, the Division will consider waiving penalties, but cannot waive interest. If, for whatever reason, such a taxpayer later receives a Notice which includes penalty, the taxpayer should send the Division a letter of explanation to abate the penalty.</p>	<p>Yes</p>
<p>South Carolina</p>	<p>Statement to COST from John McCormack, general counsel for policy; News Release for Irma: https://dor.sc.gov/resources-site/media-site/Pages/SCDOR-OFFERS-TAX-RELIEF-FOR-CERTAIN-TAXPAYERS-AFFECTED-BY-HURRICANE-IRMA0915-2543.aspx</p>	<p>15-Sep-17</p>	<p>No official guidance or news release, but Department plans to follow the IRS lead on corporate and individual income taxes. All other taxes will be handled on an ad hoc basis, with the general policy being to grant a 30 day extension free of penalty or interest to any taxpayer who requests one.</p> <p>Different guidance for Irma.</p>	<p>South Carolina taxpayers in Beaufort, Berkeley, Charleston, Colleton, Dorchester, and Jasper counties will have until October 13 to file returns and pay taxes due from September 11 - October 13. (https://dor.sc.gov/resources-site/media-site/Pages/SCDOR-OFFERS-TAX-RELIEF-FOR-CERTAIN-TAXPAYERS-AFFECTED-BY-HURRICANE-IRMA0915-2543.aspx)</p>
<p>South Dakota</p>	<p>Doug Schinkel, Director of Business Tax & Response via FTA</p>	<p>6-Sep-17</p>	<p>Does not plan to issue broad taxpayer guidance, will work with taxpayers on a business by business basis when the business reaches out and requests an extension. Said will be lenient, even if contacted after a delinquency notice has been issued.</p> <p>Via FTA: "Companies who have headquarters in Houston and their offices are underwater and may not be able to file returns. Our Texas based licensees will be offered the opportunity to fill out a waiver that allows them to file a late return without interest and penalty due to the circumstances caused by Hurricane Harvey. We have this waiver already in place with the implementation of our electronic filing waiver. This waiver is multi-purposed."</p>	
<p>Tennessee</p>	<p>Notice 17-19 http://tn.gov/assets/entities/revenue/attachments/deadlineextension.pdf</p>	<p>19-Sep-17</p>	<p>Out-of-state taxpayers affected by natural disasters may request a filing extension for their Tennessee tax returns. Tennessee law allows natural disaster victims located in federally declared disaster areas to request a filing extension for state tax returns.</p> <p>The Department of Revenue will work with taxpayers to consider, on a case-by-case basis, the requests for relief from taxpayers who are unable to file tax returns, as required by law, because of the impact of hurricanes or other natural disasters. Taxpayers that are granted an extension for disaster relief will not be assessed penalty for payments made on or before the extended due date. However, interest charges will apply.</p> <p>Requests for extensions should include an explanation of why the extension is needed and the amount of time that is being requested for an extension. If possible, affected taxpayers should make requests for extensions before the original due date of the return.</p> <p>Qualifying Taxpayers: A taxpayer will qualify for the filing extension if their principal place of business is located in a federally declared disaster area or if their books, records, or tax professionals' office is located in a federally declared disaster area.</p>	<p>Yes</p>
<p>Texas</p>	<p>8/25/2017 - https://comptroller.texas.gov/about/media-center/news/2017/170825-hurricane-harvey.php; 8/29/2017 - https://comptroller.texas.gov/about/media-center/news/2017/170829-harvey-response.php; 8/31/2017 - https://gov.texas.gov/news/post/governor-abbott-eases-restrictions-on-truckers-bringing-fuel-and-supplies-1; 9/6/2017 - https://gov.texas.gov/news/post/governor-abbott-extends-proclamation-suspending-hotel-and-motel-taxes-durin; 9/12/2017 - https://comptroller.texas.gov/about/media-center/news/2017/170912-tax-harvey.php;</p>	<p>12-Sep-17</p>	<ul style="list-style-type: none"> • The Comptroller is granting businesses located in the federally declared disaster areas in Texas that are not required to report (file) electronically an automatic 30-day extension to complete the August monthly sales and use tax reports due Sept. 20 and Quarterly sales and use tax reports due Oct. 20. Taxpayers are not required to report electronically if they paid less than \$50,000 in sales and use tax in the preceding state fiscal year (Sept. 1 to Aug. 31). Taxpayers in the Texas disaster area who are not required but choose to report electronically will also receive the automatic extension. • For the 2017 franchise tax reports with valid extensions to Nov. 15, the Comptroller's office is granting an automatic extension to Jan. 5, 2018 for businesses located in the federally declared disaster areas in Texas. • Other taxpayers affected by the natural disasters may request a 30-day extension by calling the Comptroller's Taxpayer Services line at 800-252-5555 or emailing ExtensionRequests@cpa.texas.gov. • Governor Greg Abbott has suspended collecting all state and local hotel occupancy taxes from the victims of Hurricane Harvey or personnel participating in hurricane relief efforts. The hotel tax suspension began Aug. 23, 2017, and goes through Sept. 22, 2017. • The Governor issued a temporary waiver of IFTA requirements (including tax and licensing requirements) when delivering relief supplies and fuel into Texas. • The Comptroller will not impose or collect state motor fuel tax on dyed diesel fuel sold and used on-highway from Aug. 25 through Sept. 15, 2017 in the state declared disaster areas. • The Comptroller will refund tax paid on clear diesel fuel purchased and used in off-highway equipment from Aug. 25 through Sept. 15, 2017 for hurricane relief and recovery efforts in the state declared disaster areas. • The Comptroller is issuing expedited licenses to motor fuel distributors, importers, and transporters to speed up the delivery of fuel into Texas from Sept. 1 through Sept. 30, 2017; Distributors, importers and transporters should electronically submit their applications to fuelstax@cpa.texas.gov. 	

Utah				
Vermont				
Virginia	Virginia Tax Bulletin 17-10 (https://tax.virginia.gov/sites/default/files/inline-files/tb-17-10-hurricane-harvey-relief.pdf)	14-Sep-17	<p>Tax Commissioner Craig M. Burns has announced that Virginia will provide extensions and penalty waivers to those individuals and businesses affected by Hurricane Harvey. To qualify, taxpayers must be unable to meet their filing obligations because the financial books and records they need to file their taxes are unavailable due to damage or power outage attributable to Hurricane Harvey.</p> <p>Income tax returns and estimated payments with original or extended due dates between August 23, 2017 and January 31, 2018, which have a corresponding Internal Revenue Service extension, will be granted a waiver of late filing and payment penalties if the returns and payments are filed on or before March 2, 2018. Semi-weekly withholding payments (Form VA-15) for which the Internal Revenue Service has granted an extension until September 7, 2017 will likewise be granted a waiver of penalties if Virginia payments are made on or before September 20, 2017. Monthly and quarterly withholding tax returns (Form VA-5) and the quarterly reconciliation of semi-weekly payments (Form VA 16) with a due date between August 23, 2017 and January 31, 2018, which have a corresponding federal return that qualifies for the extension granted by the IRS, will be granted a waiver for penalties if the returns and payments are filed on or before January 31, 2018.</p> <p>Virginia extensions that are linked to federal extensions are automatic and no additional action is required by the taxpayer; however, if a penalty is assessed and the taxpayer believes it was in error, they should contact the Department.</p> <p>For other state tax returns and payments due on or after August 23, 2017, if the taxpayer can demonstrate hardship attributable to Hurricane Harvey, then they may request for a late filing and payment penalty waiver.</p>	Yes; Tax Bulletin 17-2; https://tax.virginia.gov/sites/default/files/inline-files/tb-17-12-hurricane-irma-relief.pdf?utm_content=september_2017&utm_medium=email&utm_name=hurricane_harvey_extension&utm_source=govdelivery&utm_term=tax_preparer
Washington	Tax Topics: Disaster relief for taxpayers: https://dor.wa.gov/get-form-or-publication/publications-subject/tax-topics/disaster-relief-taxpayers		<p>When an emergency strikes Revenue will work with businesses that cannot file or pay their taxes on time due to a natural disaster. When a state of emergency or disaster has been officially declared, affected businesses that owe Washington taxes may qualify for the following assistance. Follow each link to learn more: extension for excise tax returns (https://dor.wa.gov/file-pay-taxes/late-filing/excise-tax-return-extensions) and late payment penalty waiver request (https://dor.wa.gov/file-pay-taxes/late-filing/penalty-waivers).</p> <p>Businesses can request an extension or penalty waiver by sending a secure email in their My Account or by calling Revenue's customer service staff at 1-800-647-7706, Monday through Friday 8 a.m. to 5 p.m.</p>	Yes
West Virginia	West Virginia DOR Administrative Notice 2017-20: http://tax.wv.gov/Documents/AdministrativeNotices/2017/AdministrativeNotice.2017-20.pdf	14-Sep-17	<p>Affected taxpayers have until January 31, 2018, to file their income tax returns for tax year 2017 for both federal and West Virginia purposes. This extension applies to returns with an original or extended due date occurring on or after August 23, 2017 (Hurricane Harvey), or on and after September 4, 2017 (Hurricane Irma), and before January 31, 2018. When filing the West Virginia income tax return with the extension to January 31, 2018, taxpayers should mark at the top of the return either "Hurricane Harvey" or "Hurricane Irma," whichever is appropriate. The West Virginia State Tax Department will honor any federal extensions of time to file or pay federal income taxes. However, it may be difficult for the State Tax Department to identify taxpayers eligible for the federal tax relief. Taxpayers will need to provide an explanation with their West Virginia income tax return or payment, indicating that they received an automatic federal extension due to Hurricane Harvey, or Hurricane Irma, whichever is applicable.</p> <p>Other Taxes - State sales and use, withholding and excise tax returns, reports, and payments:</p> <p>For reporting periods with a due date that falls on or after August 23, 2017 (Hurricane Harvey), or on and after September 4, 2017 (Hurricane Irma), an affected taxpayer may request a 30-day extension of time to file returns and pay other taxes, using the following forms, as applicable, which are available at: http://tax.wv.gov/Flood/Pages/FloodReliefInformation.aspx (EXD-B Disaster Relief Extension - Business Taxes EXD-P Disaster Relief Extension - Personal Income Tax TPT-723 Tobacco Destruction Affidavit)</p> <p>Requests for these extensions must be filed with the State Tax Department by October 15, 2017 to be eligible for the relief. Extension form may be faxed to 304-558-8713 or mailed to: West Virginia State Tax Department Tax Account Administration Division P.O. Box 1202 Charleston, WV 25324-1202</p>	Yes
Wisconsin	Wisconsin News for Tax Practitioners No. 09/07/2017 (https://www.revenue.wi.gov/Pages/SLF/Wisconsin-Tax-Relief-for-Hurricane-Harvey-Victims.aspx)	7-Sep-17	<p>Corporate Income Tax: Affected taxpayers with an estimated tax payment due on or after August 23, 2017 and before January 31, 2018, receive an extension to make the payment until January 31, 2018. For federal income tax returns of corporations, affected corporations with a due date that falls on or after August 23, 2017 and before January 31, 2018, are granted an extension of time to file until January 31, 2018. These corporations are allowed an additional 30 days beyond January 31, 2018, to file their corresponding Wisconsin returns. Affected corporations with an estimated tax payment due on or after August 23, 2017 and before January 31, 2018, receive an extension to make the payment until January 31, 2018.</p> <p>Sales, Use, and other taxes: For reporting periods with a due date that falls on or after August 23, 2017 and before January 31, 2018, an affected taxpayer may request a 30-day extension of time to file and pay by contacting: Registration Unit, Wisconsin Department of Revenue, PO Box 8902, Madison, WI 53708-8902</p>	
Wyoming				
Puerto Rico	Department of the Treasury Internal Revenue Bulletin No. 17-17 ("BI RI 17-17")	13-Sep-17	<p>Via Google Translate:</p> <p>"In accordance with the above, the Department issues this Informative Bulletin with the purpose of informing that, consistent with the CC RI 17-13:</p> <p>(I) All such return, declaration or payment of contributions whose original date of expiration was September 10, 2017 is postponed to Monday, September 18, 2017;</p> <p>(II) Any payment or deposit of contributions whose original maturity date is September 15, 2017 is postponed to Friday, September 22, 2017; and</p> <p>(III) Any return or declaration, with its corresponding payment, if any, whose original date of expiration is September 15, 2017 is postponed to Friday, September 29, 2017.</p> <p>The provisions of this Newsletter are effective immediately."</p> <p>Practitioner Article: http://files.constantcontact.com/f9b2bc11101/a0d5337a-695b-4db2-a7a1-b56f67f240b8.pdf</p>	Yes