



## **FOR IMMEDIATE RELEASE**

### **DOR EXTENDS RELIEF TO HURRICANE MATTHEW VICTIMS**

October 31, 2016-Atlanta, GA

Updated 10/28/16 to include Ware county.

Updated 10/21/16 to include Brantley, Candler, Emanuel, Evans, Jenkins, Long, Pierce, Tattnall and Toombs counties.

Updated 10/19/16 to include Wayne county.

Updated 10/18/16 to include Bulloch, Effingham and Screven counties.

The Georgia Department of Revenue is providing tax relief to the victims of Hurricane Matthew that took place beginning on October 4, 2016, in certain Georgia counties. This announcement coincides with the relief announcements issued by the Internal Revenue Service.

The Department is postponing until March 15, 2017, 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 October 4, 2016 and on or before March 15, 2017. This includes the Jan. 17 deadline for making quarterly estimated tax payments. For individual tax filers, it also includes 2015 income tax returns that received a tax-filing extension until today, Oct. 17, 2016. However, as noted by the IRS, because tax payments related to these 2015 returns were originally due on April 18, 2016, those are not eligible for this relief. It also includes the special March 1 deadline that applies to farmers and fishermen who choose to forgo making quarterly estimated tax payments.

The postponement of time to file and pay does not apply to information returns in the W-2 and 1099 series, or to Forms 1042-S. Penalties for failure to timely file information returns can be waived under existing procedures for reasonable cause.

The postponement does not apply to employment tax deposits. The Department, however, will abate penalties for failure to make timely employment tax deposits due on or after October 4, 2016, and before October 19, 2016, provided the taxpayer made these deposits by October 19, 2016.

The postponement also includes return filing, tax payment, and other time-sensitive acts related to taxes not administered by the IRS such as Georgia sales and use tax but does not apply to International Fuel Tax Agreement interest.

Taxpayers who reside in or have a business located in the following areas will qualify for the relief: Brantley, Bryan, Bulloch, Camden, Candler, Chatham, Emanuel, Effingham, Evans, Glynn, Jenkins, Liberty, Long, McIntosh, Pierce, Screven Tattnall, Toombs, Ware, and Wayne counties. If additional areas are identified by the IRS, relief is also provided to those areas. Affected taxpayers filing paper returns should write: "October 2016 Hurricane Matthew" 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. In addition, all relief workers affiliated with a recognized government or philanthropic organization assisting in relief activities in the covered disaster area are eligible for the relief and any individual visiting the covered disaster area who was killed or injured as a result of the disaster are entitled to relief.

Any taxpayer, including electronic filers, who are assessed a penalty and believe they did not receive due consideration regarding the aforementioned relief, need assistance, or have questions should contact DOR Headquarters in Atlanta at 1-877-423-6711.

A complete copy of the IRS press releases can be accessed on the Internet here: [www.irs.gov](http://www.irs.gov).

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