



FOR IMMEDIATE RELEASE

DOR EXTENDS RELIEF TO VICTIMS OF SEVERE STORMS

Updated 2/7/17 to include Berrien, Cook, Crisp, Thomas, Turner, Wilcox and Worth Counties.

January 31, 2017-Atlanta, GA

The Georgia Department of Revenue is providing tax relief to the victims of severe storms and tornadoes that took place beginning on January 2, 2017 in Berrien, Cook, Crisp, Dougherty, Thomas, Turner, Wilcox and Worth Counties. This announcement coincides with the relief announcement issued by the Internal Revenue Service.

The Department is postponing until May 31, 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 January 2, 2017 and on or before May 31, 2017.

This includes 2016 income tax returns normally due on April 18. It also includes the January 15 and April 18 deadlines for making quarterly estimated tax payments. Affected taxpayers that have an estimated income tax payment originally due on or after January 2, 2017, and before May 31, 2017, will not be subject to penalties for failure to pay estimated tax installments as long as such payments are paid on or before May 31, 2017. The relief is also granted with respect to the special March 1 deadline that applies to farmers and fishermen who choose to forego 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 Form 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 January 2, 2017, and before January 17, 2017, provided the taxpayer made these deposits by January 17, 2017.

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 Dougherty County 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: “January 2017 Severe Storms” 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 as well as any individual visiting the covered disaster area who was injured or killed as a result of the disaster.

Any taxpayer, whether filing paper or electronic returns, who is assessed a penalty and believes they did not receive due consideration regarding the aforementioned relief, needs assistance, or has 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.

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