



FOR IMMEDIATE RELEASE

Updated 11/08 to include Montgomery and Telfair counties.

Updated 11/05 to include Appling, Atkinson, Bacon, Ben Hill, Berrien, Brooks, Bulloch, Candler, Chattahoochee, Coffee, Cook, Crawford, Echols, Evans, Glascock, Irwin, Jeff Davis, Jones, Marion, Peach, Putnam, Quitman, Schley, Screven, Stewart, Toombs, Twiggs, Washington, Webster, Wheeler, and Wilkinson counties.

Updated 10/29 to include Clay, Randolph, and Tift counties.

November 5, 2018

UPDATE: Department of Revenue Extends Relief to Victims of Hurricane Michael

The Georgia Department of Revenue is providing tax relief to the victims of Hurricane Michael that took place beginning on October 9, 2018 and impacted parts of Georgia, Florida, and elsewhere. This announcement coincides with the relief announcement issued by the Internal Revenue Service. The Department is postponing until February 28, 2019 certain deadlines for individuals who reside, and businesses whose principal place of business is located in Appling, Atkinson, Bacon, Baker, Ben Hill, Berrien, Bleckley, Brooks, Bulloch, Burke, Calhoun, Candler, Chattahoochee, Clay, Coffee, Colquitt, Cook, Crawford, Crisp, Decatur, Dodge, Dooly, Dougherty, Early, Echols, Emanuel, Evans, Glascock, Grady, Houston, Irwin, Jeff Davis, Jefferson, Jenkins, Johnson, Jones, Laurens, Lee, Macon, Marion, Miller, Mitchell, Montgomery, Peach, Pulaski, Putnam, Quitman, Randolph, Schley, Screven, Seminole, Stewart, Sumter, Telfair, Terrell, Thomas, Tift, Toombs, Treutlen, Turner, Twiggs, Washington, Webster, Wheeler, Wilcox, Wilkinson and Worth counties (and for those counties in Florida and elsewhere as specified by the IRS), 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 by the Internal Revenue Service.

Taxpayers who had a valid extension to file their 2017 return that was due to run out on Oct. 15, 2018 will now have until Feb. 28, 2019 to file. Because tax payments related to these 2017 returns were due on April 18, 2018, however, those payments are not eligible for this relief. The relief also includes the quarterly estimated income tax payments due on Jan. 15, 2019, and the quarterly payroll and excise tax returns normally due on Oct. 31, 2018 and on Jan. 31, 2019.

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; or to employment and excise tax deposits. However, penalties on deposits due on or after Oct. 9, 2018 and before Oct. 24, 2018, will be abated as long as the tax deposits are made by Oct. 24, 2018.

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 it does not apply to International Fuel Tax Agreement interest. The postponement also does not apply to scheduled payments which are the result of a taxpayer entering into an Installment Payment Agreement since those liabilities were due prior to the disaster relief. The relief includes monthly sales tax returns originally due in the months of October 2018 through February 2019. It also includes quarterly sales tax returns due in October 2018 and January 2019, as well as annual sales tax returns due in January 2019.

This relief will apply to eligible localities as listed in the IRS announcement, when available, at <https://www.irs.gov/newsroom/tax-relief-in-disaster-situations>. Taxpayers in localities added later to the disaster area, including those in other states, will automatically receive the same filing and payment relief.

Affected taxpayers filing paper returns should write: "2018 Hurricane Michael" 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. This release will be updated as additional information becomes available.

A complete copy of the IRS press releases can be accessed on the Internet here: www.irs.gov.

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