

# IRS offers Hurricane Harvey victims filing relief

By Jeff Stimpson

Published August 28 2017, 4:14pm EDT

Hurricane Harvey victims in parts of Texas have until Jan. 31 to file certain individual and business tax returns and make certain tax payments, the IRS said Monday.

The expanded relief is offered to any area designated by the Federal Emergency Management Agency as qualifying for individual assistance. Currently, 18 Texas counties are eligible, but taxpayers in localities added later to the disaster area will automatically receive the same filing and payment relief.

Currently, the following counties are eligible for relief: Aransas, Bee, Brazoria, Calhoun, Chambers, Fort Bend, Galveston, Goliad, Harris, Jackson, Kleberg, Liberty, Matagorda, Nueces, Refugio, San Patricio, Victoria and Wharton.

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 tax relief postpones various tax filing and payment deadlines that occurred starting on Aug. 23. Affected individuals and businesses have until Jan. 31 to file returns and pay any taxes that were originally due during this period.

This includes the Sept. 15 and Jan. 16 deadlines for making quarterly estimated tax payments. For individual tax filers, it also includes 2016 income tax returns that received a filing extension until Oct. 16. (Because tax payments related to these 2016 returns were originally due on April 18, 2017, those payments are not eligible for this relief.)

Various business tax deadlines are also affected, including the Oct. 31 deadline for quarterly payroll and excise tax returns. In addition, the IRS is waiving late-deposit penalties for federal payroll and excise tax deposits normally due on or after Aug. 23 and before Sept. 7, if the deposits are made by Sept. 7, 2017. Details on available relief can be found on the [disaster relief page on IRS.gov](#).

The IRS automatically provides filing and penalty relief to any taxpayer with an IRS address of record located in the disaster area. If an affected taxpayer receives a late filing or late payment penalty notice from the IRS that has an original or extended filing, payment or deposit due date falling within the postponement period, the taxpayer should call the number on the notice to have the penalty abated.

In addition, the IRS will work with any taxpayer who lives outside the disaster area but whose records necessary to meet a deadline occurring during the postponement period are located in the affected area. Taxpayers qualifying for relief who live outside the disaster area need to contact the IRS at (866) 562-5227. This also includes workers assisting the relief activities who are affiliated with a recognized government or philanthropic organization.

Individuals and businesses who suffered uninsured or unreimbursed disaster-related losses can choose to claim them on either the return for the year the loss occurred (in this instance, the 2017 return normally filed next year), or the return for the prior year (2016).



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