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MEMORANDUM

TO: Maria Johnson, General Tax Administration - Director
FROM: Dr. Jim Zingale, Executive Director 
CC: Mark Hamilton, General Counsel 
DATE: August 12, 2024
SUBJECT: Hurricane Debby
Corporate Income Tax
Suspension of Due Dates and Extension Periods

Subsection 213.055(2), F.S., authorizes the Executive Director of the Department of Revenue (Department) to carry out the following actions during a declared state of emergency:

- Extend the due date for tax returns and payments
- Waive interest that accrues during the state of emergency on taxes due before and during the emergency period

The legislative authority set forth in subsection 213.055(2), F.S., is separate and apart from specific authority granted to state agencies in an Executive Order.

On August 7, 2024, the Governor of the State of Florida, Ron DeSantis, issued Executive Order Number 24-158 (EO 24-158) amending Executive Order 24-156 in response to Hurricane Debby and declared a state of emergency.

On August 9, 2024, the Internal Revenue Service (IRS), following the disaster declaration for individual assistance issued by FEMA, granted tax relief for affected taxpayers in Florida (news release IR-2024-205) (**Attachment A**). The tax relief granted postponed certain deadlines of affected individuals and businesses, including the filing of corporate income tax returns and tax payments due on or after August 1, 2024, and before February 3, 2025. Affected individuals and businesses have until February 3, 2025, to file their return with the IRS and pay taxes originally due during the period.

Corporate income tax return information submitted by taxpayers to the IRS is necessary for the filing of a Florida corporate income tax return with the Department. *As a result pursuant to the aforementioned authority for those that qualify, due dates and extension periods for filing*

Florida corporate income tax returns and paying tentative tax are suspended until Tuesday, February 18, 2025, which is 15 days after the federal filing extension provided for this disaster for affected taxpayers. The IRS news release noted above should be referenced for information specifically defining which corporations are affected taxpayers.

[Subsections 220.222(1) and (2), 220.31(1) and (2), and 220.32(1), F.S.]

As of the date of this memorandum, the suspension of due dates and extension periods for corporate income tax is in effect and applies to affected taxpayers within the following Florida counties: Alachua, Baker, Bay, Bradford, Brevard, Calhoun, Charlotte, Citrus, Clay, Collier, Columbia, DeSoto, Dixie, Duval, Escambia, Flagler, Franklin, Gadsden, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Hernando, Highlands, Hillsborough, Holmes, Jackson, Jefferson, Lafayette, Lake, Lee, Leon, Levy, Liberty, Madison, Manatee, Marion, Monroe, Nassau, Okaloosa, Okeechobee, Orange, Osceola, Pasco, Pinellas, Polk, Putnam, Santa Rosa, Sarasota, Seminole, St. Johns, Sumter, Suwannee, Taylor, Union, Volusia, Walton, Wakulla, and Washington counties designated by the IRS for tax relief from this disaster situation. (**Map Attachment B**)

This memorandum also applies to affected taxpayers located in other states that are required to file a Florida corporate income tax return. As the IRS grants this tax relief for more counties, they will be included as well.



IRS relief now available to Hurricane Debby victims in all of South Carolina, most of Florida and North Carolina, part of Georgia; various deadlines postponed to Feb. 3, 2025

IR-2024-205, Aug. 9, 2024

WASHINGTON — The Internal Revenue Service today announced tax relief for individuals and businesses in four states affected by Hurricane Debby.

Affected taxpayers in South Carolina, North Carolina, Florida and Georgia now have until Feb. 3, 2025, to file various federal individual and business tax returns and make tax payments.

The IRS is offering relief to any area designated by the Federal Emergency Management Agency (FEMA) [↗](#). Currently, this applies to:

- All 46 counties in South Carolina.
- The following 61 counties in Florida: Alachua, Baker, Bay, Bradford, Brevard, Calhoun, Charlotte, Citrus, Clay, Collier, Columbia, DeSoto, Dixie, Duval, Escambia, Flagler, Franklin, Gadsden, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Hernando, Highlands, Hillsborough, Holmes, Jackson, Jefferson, Lafayette, Lake, Lee, Leon, Levy, Liberty, Madison, Manatee, Marion, Monroe, Nassau, Okaloosa, Okeechobee, Orange, Osceola, Pasco, Pinellas, Polk, Putnam, Santa Rosa, Sarasota, Seminole, St. Johns, Sumter, Suwannee, Taylor, Union, Volusia, Walton, Wakulla and Washington.
- The following 55 counties in Georgia: Appling, Atkinson, Bacon, Ben Hill, Berrien, Brantley, Brooks, Bryan, Bulloch, Burke, Camden, Candler, Charlton, Chatham, Clinch, Coffee, Colquitt, Cook, Crisp, Decatur, Dodge, Echols, Effingham, Emanuel, Evans, Glynn, Grady, Irwin, Jeff Davis, Jefferson, Jenkins, Johnson, Lanier, Laurens, Liberty, Long, Lowndes, McIntosh, Mitchell, Montgomery, Pierce, Richmond, Screven, Tattnall, Telfair, Thomas, Tift, Toombs, Treutlen, Turner, Ware, Wayne, Wheeler, Wilcox and Worth.

- The following 66 counties in North Carolina: Alamance, Anson, Beaufort, Bertie, Bladen, Brunswick, Camden, Carteret, Caswell, Chatham, Chowan, Columbus, Craven, Cumberland, Currituck, Dare, Davie, Davidson, Duplin, Durham, Edgecombe, Forsyth, Franklin, Gates, Granville, Greene, Guilford, Halifax, Harnett, Hertford, Hoke, Hyde, Johnston, Jones, Lee, Lenoir, Martin, Montgomery, Moore, Nash, New Hanover, Northampton, Onslow, Orange, Pamlico, Pasquotank, Pender, Perquimans, Person, Pitt, Randolph, Richmond, Robeson, Rockingham, Sampson, Scotland, Stokes, Surry, Tyrrell, Vance, Wake, Warren, Washington, Wayne, Wilson and Yadkin.

Individuals and households that reside or have a business in any one of these localities qualify for tax relief. The same relief will be available to any other counties added later to the disaster area. The current list of eligible localities is always available on the Tax relief in disaster situations page on IRS.gov.

Filing and payment relief

The tax relief postpones various tax filing and payment deadlines that occurred beginning on Aug. 1, 2024, in Florida, Aug. 4, 2024, in Georgia and South Carolina, and Aug. 5, 2024, in North Carolina. The relief period continues through Feb. 3, 2025 (postponement period), in all four states. As a result, affected individuals and businesses will have until Feb. 3, 2025, to file returns and pay any taxes that were originally due during this period.

This means, for example, that the Feb. 3, 2025, deadline will now apply to:

- Any individual, business or tax-exempt organization that has a valid extension to file their 2023 federal return. The IRS noted, however, that payments on these returns are not eligible for the extra time because they were due last spring before the hurricane occurred.
- Quarterly estimated income tax payments normally due on Sept. 16, 2024, and Jan. 15, 2025.
- Quarterly payroll and excise tax returns normally due on Oct. 31, 2024, and Jan. 31, 2025.

In addition, in Florida, penalties for failing to make payroll and excise tax deposits due on or after Aug. 1, 2024, and before Aug. 16, 2024, will be abated, as long as the deposits are made by Aug. 16, 2024. Similarly, in South Carolina and Georgia, penalties for failing to make payroll and excise tax deposits due on or after Aug. 4, 2024, and before Aug. 19, 2024, will be abated, as long as the deposits are made by Aug. 19, 2024. In North Carolina, penalties for failing to make payroll and excise tax deposits due on or after Aug. 5, 2024, and before Aug. 20, 2024, will be abated, as long as the deposits are made by Aug. 20, 2024.

The Disaster assistance and emergency relief for individuals and businesses page has details on other returns, payments and tax-related actions qualifying for relief during the postponement period.

The IRS automatically provides filing and penalty relief to any taxpayer with an IRS address of record located in the disaster area. These taxpayers do not need to contact the agency to get this relief.

It is possible an affected taxpayer may not have an IRS address of record located in the disaster area, for example, because they moved to the disaster area after filing their return. In these unique circumstances, the affected taxpayer could receive a late filing or late payment penalty notice from the IRS for 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. Disaster area tax preparers with clients located outside the disaster area can choose to use the bulk requests from practitioners for disaster relief option, described on [IRS.gov](https://www.irs.gov).


Additional tax relief

Individuals and businesses in a federally declared disaster area 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 2024 return normally filed next year), or the return for the prior year (the 2023 return filed this year). Taxpayers have extra time – up to six months after the due date of the taxpayer’s federal income tax return for the disaster year (without regard to any extension of time to file) – to make the election. For individual taxpayers, this means Oct. 15, 2025. Be sure to write the FEMA declaration number – **3605-EM** for Florida, **3606-EM** for South Carolina, **3607-EM** for Georgia and **3608-EM** for North Carolina – on any return claiming a loss. See Publication 547, *Casualties, Disasters, and Thefts*, for details.



Qualified disaster relief payments are generally excluded from gross income. In general, this means that affected taxpayers can exclude from their gross income amounts received from a government agency for reasonable and necessary personal, family, living or funeral expenses, as well as for the repair or rehabilitation of their home, or for the repair or replacement of its contents. See Publication 525, *Taxable and Nontaxable Income*, for details.

Additional relief may be available to affected taxpayers who participate in a retirement plan or individual retirement arrangement (IRA). For example, a taxpayer may be eligible to take a special disaster distribution that would not be subject to the additional 10% early distribution tax and allows the taxpayer to spread the income over three years. Taxpayers may also be eligible to make a hardship withdrawal. Each plan or IRA has specific rules and guidance for their participants to follow.

The IRS may provide additional disaster relief in the future.

The tax relief is part of a coordinated federal response to the damage caused by these storms and is based on local damage assessments by FEMA. For information on disaster recovery, visit DisasterAssistance.gov .

Reminder about tax return preparation options

- Eligible individuals or families can get free help preparing their tax return at Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) sites. To find the closest free tax help site, use the VITA Locator Tool  or call 800-906-9887. **Note that normally, VITA sites cannot help claim disaster losses.**
- To find an AARP Tax-Aide site, use the AARP Site Locator Tool  or call 888-227-7669.

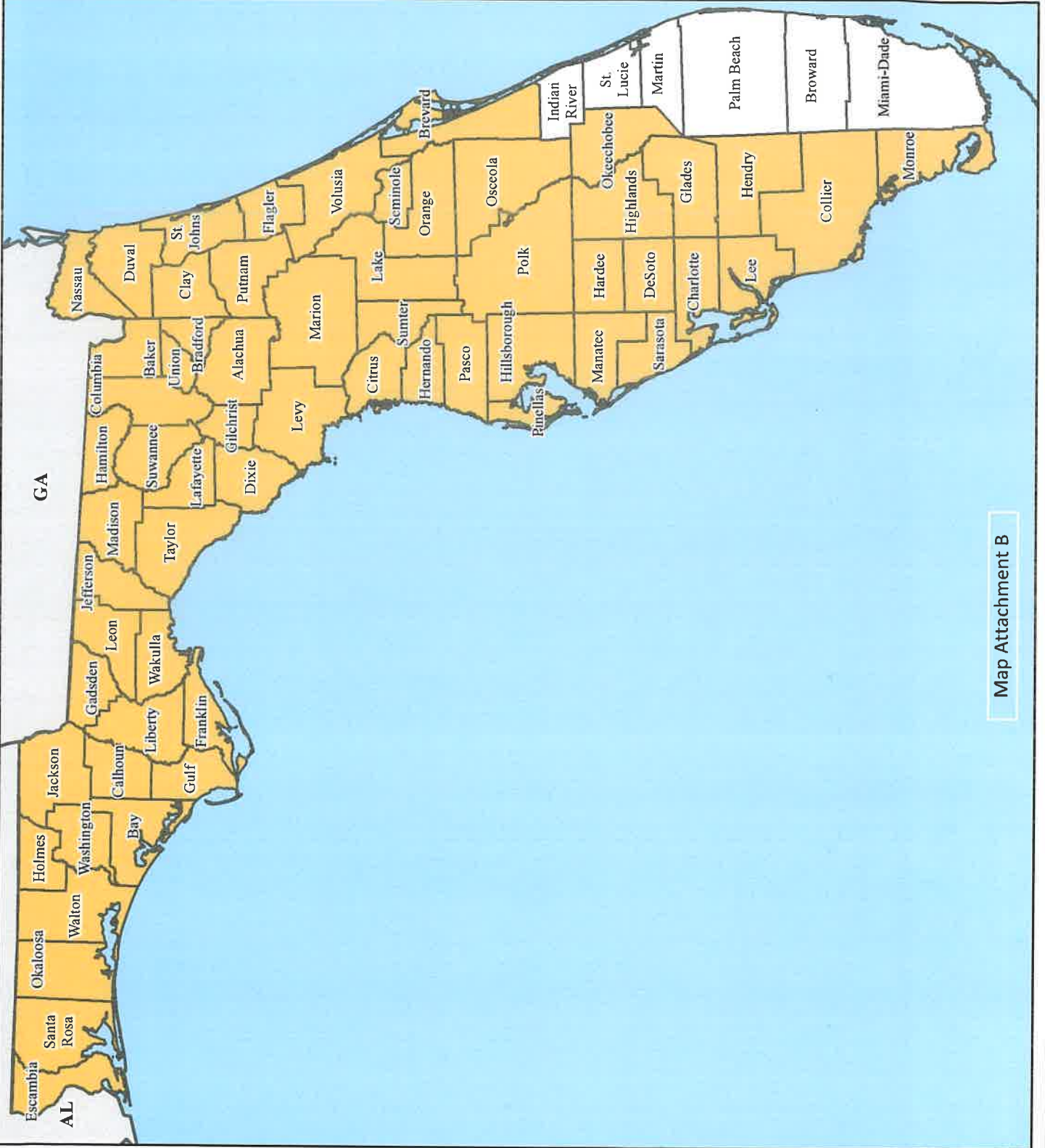
- Any individual or family whose adjusted gross income (AGI) was \$79,000 or less in 2023 can use IRS Free File's guided tax software at no cost. There are products in English and Spanish.
- Another Free File option is Free File Fillable Forms. These are electronic federal tax forms, equivalent to a paper 1040 and are designed for taxpayers who are comfortable filling out IRS tax forms. Anyone, regardless of income, can use this option.
- MiITax, a Department of Defense program, offers free return preparation software and electronic filing for federal tax returns and up to three state income tax returns. It's available for all military members and some veterans, with no income limit.

Page Last Reviewed or Updated: 09-Aug-2024

FEMA-3605-EM, Florida Disaster Declaration as of 08/03/2024



FEMA

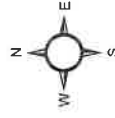


Data Layer/Map Description:
The types of assistance that have been designated for selected areas in the State of Florida.

Additional designations may be made at a later date if requested by the state and warranted by the results of further evaluation.

Designated Counties

- No Designation
- Public Assistance (Category B)



Data Sources:
FEMA, ESRI;
Initial Declaration: 08/03/2024
Disaster Federal Registry Notice: 08/03/2024
Datum: North American 1983
Projection: Lambert Conformal Conic

Map Attachment B