

Disaster victims in Georgia qualify for tax relief

IRS has announced on its website that victims of the recent severe storms and flooding in counties of Georgia that are designated as federal disaster areas qualifying for individual assistance have more time to make tax payments and file returns. Certain other time-sensitive acts also are postponed. This article summarizes the relief that's available and includes up-to-date disaster area designations and extended filing and deposit dates for all counties and states affected by storms, floods and other disasters in 2009.

Who gets relief. Only taxpayers considered to be affected taxpayers are eligible for the postponement of time to file returns, pay taxes and perform other time-sensitive acts. Affected taxpayers are those listed in [Reg. § 301.7508A-1\(d\)\(1\)](#) and thus include:

- ... any individual whose principal residence, and any business entity whose principal place of business, is located in the counties designated as disaster areas;
- ... any individual who is a relief worker assisting in a covered disaster area, regardless of whether he is affiliated with recognized government or philanthropic organizations;
- ... any individual whose principal residence, and any business entity whose principal place of business, is not located in a covered disaster area, but whose records necessary to meet a filing or payment deadline are maintained in a covered disaster area;
- ... any estate or trust that has tax records necessary to meet a filing or payment deadline in a covered disaster area; and
- ... any spouse of an affected taxpayer, solely with regard to a joint return of the husband and wife.

What may be postponed. Under [Code Sec. 7508A](#), IRS gives affected taxpayers until *the extended date (specified by county, below)* to file most tax returns (including individual, estate, trust, partnership, C corporation, and S corporation income tax returns; estate, gift, and generation-skipping transfer tax returns; and employment and certain excise tax returns), or to make tax payments, including estimated tax payments, that have either an original or extended due date falling on or after *the onset date of the disaster (specified by county, below)*, and on or before *the extended date*.

IRS also gives affected taxpayers until *the extended date* to perform other time-sensitive actions described in [Reg. § 301.7508A-1\(c\)\(1\)](#) and [Rev Proc 2007-56, 2007-34 IRB 388](#), that are due to be performed on or after *the onset date of the disaster*, and on or before *the extended date*. This relief also includes the filing of Form 5500 series returns, in the way described in [Rev Proc 2007-56, Sec. 8](#). Additionally, the relief described in [Rev Proc 2007-56, Sec. 17](#), relating to like-kind exchanges of property, also applies to certain taxpayers who are not otherwise affected taxpayers and may include acts required to be performed before or after the period above.

The postponement of time to file and pay does not apply to information returns in the W-2, 1098, 1099 or 5498 series, or to Forms 1042-S or 8027. Penalties for failure to timely file information returns can be waived under existing procedures for reasonable cause. Likewise, the postponement does not apply to employment and excise tax deposits. IRS, however, will abate penalties for failure to make timely employment and excise deposits, due on or after *the onset date of the disaster*, and on or before *the deposit delayed date (specified by county, below)*, provided the taxpayer made these deposits by *the deposit delayed date*.

Affected counties and dates for storms, floods and other disasters in 2009 that are federal disaster areas qualifying for individual assistance, as published on IRS's website, are carried below.



RIA observation: Effective for disasters declared in tax years beginning after Dec. 31, 2007, the term “federally declared disaster” replaced the previously used “presidential disaster area” term (see [Code Sec. 1033\(h\)\(3\)](#), as amended by Sec. 706(d)(1), Div. C, [P.L. 110-343](#)). The new term is substantially the same as the definition of “presidentially declared disaster” under former law. ([T.D. 9443, 01/4/2009](#), see [Weekly Alert ¶ 1 01/22/2009](#))

Alabama: The following are federal disaster areas qualifying for individual assistance on account of severe storms, flooding, tornadoes, and straight-line winds on May 6, 2009: Autauga, Bullock, Elmore and Montgomery counties.

For these Alabama counties, the onset date of the disaster was May 6, 2009, the extended date was July 6, 2009, and the deposit delayed date was May 21, 2009.

The following are federal disaster areas qualifying for individual assistance: Covington, Geneva and Houston counties.

For these Alabama counties, the onset date of the disaster was Mar. 25, 2009, the extended date was May 26, 2009, and the deposit delayed date was Apr. 9, 2009.

Alaska: The following are federal disaster areas qualifying for individual assistance: Alaska Gateway, Kuspuk, Lower Yukon, Yukon Flats, Yukon-Koyukuk and Yupiit regional educational attendance areas.

For these Alaska regional educational attendance areas, the onset date of the disaster was Apr. 28, 2009, the extended date was June 29, 2009, and the deposit delayed date was May 13, 2009.

Arkansas: The following are federal disaster areas qualifying for individual assistance: Ashley, Miller, Polk and Sevier counties.

For these Arkansas counties, the onset date of the disaster was Apr. 9, 2009, the extended date was June 8, 2009, and the deposit delayed date was Apr. 24, 2009.

Florida: The following are federal disaster areas qualifying for individual assistance: Calhoun, Dixie, Gilchrist, Hamilton, Holmes, Jackson, Lafayette, Leon, Levy, Liberty, Madison, Okaloosa, Santa Rosa, Suwannee, Wakulla, Walton and Washington counties.

For these Florida counties, the onset date of the disaster was Mar. 26, 2009, the extended date was May 26, 2009, and the deposit delayed date was Apr. 10, 2009.

The following is a federal disaster area qualifying for individual assistance on account of severe storms, flooding, tornadoes, and straight-line winds on May 17, 2009: Volusia county.

For this Florida county, the onset date of the disaster was May 17, 2009, the extended date was July 16, 2009, and the deposit delayed date was June 1, 2009.

Georgia: The following is a federal disaster area qualifying for individual assistance on account of severe storms and flooding on Sept. 18, 2009: Bartow, Carroll, Catoosa, Chattooga, Cherokee, Cobb, Coweta, DeKalb, Douglas, Fulton, Gwinnett, Heard, Newton, Paulding, Rockdale, Stephens and Walker counties.

For these Georgia counties, the onset date of the disaster was Sept. 18, 2009, the extended date is Dec. 17, 2009, and the deposit delayed date is Oct. 5, 2009.

Due to severe storms and flooding on Mar. 26, 2009, the following are federal disaster areas qualifying for individual assistance: Ben Hill, Berrien, Brantley, Brooks, Camden, Coffee, Colquitt, Decatur, Dougherty, Echols, Lanier, Lowndes, Miller, Mitchell, Montgomery, Pierce, Tattnall, Tift, Ware, Wheeler and Worth counties.

For these Georgia counties, the onset date of the disaster was Mar. 26, 2009, the extended date was May 25, 2009, and the deposit delayed date was Apr. 10, 2009.

Indiana: The following are federal disaster areas qualifying for individual assistance: Allen, Carroll, Daviess, De Kalb, Fulton, Jasper, Kosciusko, Lake, La Porte, Lawrence, Marshall, Noble, Pulaski, St. Joseph, White and Whitley counties.

For these Indiana counties, the onset date of the disaster was Mar. 8, 2009, the extended date was May 7, 2009, and the deposit delayed date was Mar. 23, 2009.

Kentucky: The following are federal disaster areas qualifying for individual assistance: Breathitt, Floyd, Magoffin, Owsley and Pike counties.

For these Kentucky counties the onset date of the disaster was May 3, 2009, the extended date was July 2, 2009, and the deposit delayed date was May 18, 2009.

The following is a federal disaster area qualifying for individual assistance on account of severe storms, flooding and straight-line winds on Aug. 4, 2009: Jefferson county.

For this Kentucky county the onset date of the disaster was Aug. 4, 2009, the extended date is Oct. 5, 2009, and the deposit delayed date was Aug 19, 2009.

Minnesota: The following are federal disaster areas qualifying for individual assistance: Beltrami, Clay, Marshall, Norman, Polk, Traverse and Wilkin counties.

For these Minnesota counties, the onset date of the disaster was Mar. 16, 2009, the extended date was May 15, 2009, and the deposit delayed date was Mar. 30, 2009.

Missouri: The following are federal disaster areas qualifying for individual assistance: Adair, Barry, Barton, Bollinger, Cape Girardeau, Christian, Dade, Dallas, Dent, Douglas, Greene, Howell, Iron, Jasper, Jefferson, Laclede, Lawrence, Madison, Newton, Ozark, Polk, Reynolds, Ripley, St. Francois, Shannon, Texas, Washington and Webster counties.

For these Missouri counties, the onset date of the disaster was May 8, 2009, the extended date was July 7, 2009, and the deposit delayed date was May 25, 2009.

New York: The following are federal disaster areas qualifying for individual assistance: Cattaraugus, Chautauqua and Erie counties.

For these New York counties, the onset date of the disaster was Aug. 8, 2009, the extended date is Oct. 7, 2009, and the deposit delayed date was Aug. 24, 2009.

North Dakota: The following are federal disaster areas qualifying for individual assistance: Adams, Barnes, Benson, Billings, Burleigh, Cass, Cavalier, Dickey, Eddy, Emmons, Foster, Grand

Forks, Grant, Griggs, Hettinger, Kidder, LaMoure, Logan, McHenry, McIntosh, McLean, Mercer, Morton, Nelson, Oliver, Pembina, Pierce, Ramsey, Ransom, Richland, Rolette, Sargent, Stark, Steele, Stutsman, Towner, Traill, Walsh, Ward, Wells, and Williams Counties, the Spirit Lake and Standing Rock Indian Reservations and the Turtle Mountain Band of Chippewa Indian Reservation.

For these North Dakota counties, the onset date of the disaster was Mar. 24, 2009, the extended date was May 15, 2009, and the deposit delayed date was Mar. 30, 2009.

Oklahoma: The following are federal disaster areas qualifying for individual assistance on account of wildfires on Apr. 9, 2009: Carter, Cleveland, Grady, Lincoln, McClain, Murray, Oklahoma, Payne and Stephens counties.

For these Oklahoma counties, the onset date of the disaster was Apr. 9, 2009, the extended date was June 8, 2009, and the deposit delayed date was Apr. 24, 2009.

The following are federal disaster areas qualifying for individual assistance: Carter, Logan and Oklahoma counties.

For these Oklahoma counties, the onset date of the disaster was Feb. 10, 2009, the extended date was May 11, 2009, and the deposit delayed date was Feb. 25, 2009.

Washington: The following are federal disaster areas qualifying for individual assistance: Benton, Clallam, Cowlitz, Grays Harbor, King, Kittitas, Lewis, Mason, Pacific, Pierce, Skagit, Snohomish, Thurston, Wahkiakum and Whatcom counties.

For these Washington counties, the onset date of the disaster was Jan. 6, 2009, the extended date was Mar. 9, 2009, and the deposit delayed date was Jan. 21, 2009.

West Virginia: The following are federal disaster areas qualifying for individual assistance: Calhoun, McDowell, Mercer, Mingo, Raleigh and Wyoming counties.

For these West Virginia counties, the onset date of the disaster was May 3, 2009 through June 8, 2009, the extended date was July 2, 2009, and the deposit delayed date was May 18, 2009.

For a list of 2008 disaster area counties and parishes, see [Weekly Alert ¶ 22 01/15/2009](#)

Other forms of tax relief for disaster victims. Special, temporary tax relief provisions apply for disasters declared in tax years beginning after Dec. 31, 2007, for federally declared disasters occurring before Jan. 1, 2010. For businesses, the breaks consist of bonus depreciation, a bigger expensing allowance under [Code Sec. 179](#), expensing of qualified disaster expenses, and a longer NOL carryback. For individuals, the breaks consist of eased casualty loss rules and a new casualty loss deduction for non-itemizers. For details on these relief provisions, see [Weekly Alert ¶ 1 11/26/2008](#) and [Weekly Alert ¶ 1 12/04/2008](#).)



RIA observation: All of the counties and parishes that are designated as federal disaster areas qualifying for individual assistance in 2009 (and those designated as presidential disaster areas qualifying for individual assistance in 2008) qualify for the special, temporary tax relief provisions enumerated above.

Note that another set of temporary tax relief provisions may apply to Midwestern disaster areas (on account of 2008 floods, storms, etc., that occurred in 2008), the Kansas disaster area (on

account of storms and tornadoes that occurred in 2007), and the Gulf region (on account of hurricanes that occurred in 2005). For highlights on these temporary tax relief provisions, see [Weekly Alert ¶ 1 01/15/2009](#).

References: For postponement of tax deadlines due to disasters, see [FTC 2d/FIN ¶ S-8500](#); United States Tax Reporter ¶ 75,08A4 ; TaxDesk ¶ 570,306 ; TG ¶ 1946 .