



**State Tax Filing Guidance for Hurricane Florence and Hurricane Michael**

Updated: 10/29/18

State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
Alabama	<p><a href="#">Press Release</a> of Tax Relief (<a href="#">pdf</a>) (9/17/18)</p> <p><a href="#">ADOR Providing Tax Relief to Victims of Hurricane Michael</a> (10/12/2018, updated 10/23/18)</p>	<p>The tax relief measures will mirror IRS measures in the same declared disaster areas.</p> <p>ADOR will grant filing extensions to taxpayers directly affected by Hurricane Florence. Alabama taxpayers residing in areas designated as disaster areas by the federal government have until Jan. 31, 2019, to file tax returns due on or after Sept. 7, 2018, and before Jan. 31, 2019. Penalty relief will be provided during the extension period. Taxpayers seeking this <a href="#">Alabama tax relief</a> should write “Florence Relief – 2018” in red ink on any state paper return/report which relies on this filing extension relief. Affected taxpayers filing electronically should contact ADOR for filing guidance.</p> <p>In addition, taxpayers in areas not specifically designated as disaster areas who encounter difficulty filing on time due to weather-related circumstances associated with Hurricane Florence may be eligible to request a waiver of late-filing and late-payment penalties after providing appropriate documentation to ADOR.</p>	<p>Updated relief - The Alabama Department of Revenue has revised its previous announcement that it will grant filing extensions to Alabama taxpayers directly affected by Hurricane Michael. Alabama taxpayers residing in areas designated as disaster areas by the federal government have until February 28, 2019, to file tax returns due on or after October 10, 2018, and before February 28, 2019. Penalty relief will be provided during the extension period. Currently, the IRS has not included any Alabama localities in its designation of areas to which extensions will be available for taxpayers affected by Hurricane Michael.</p> <p>The Alabama Department of Revenue has announced that it will grant filing extensions to Alabama taxpayers directly affected by Hurricane Michael. The tax relief measures will mirror IRS measures in the same declared disaster areas, including the deadline date. ADOR will grant filing extensions to taxpayers directly affected by Hurricane Michael, including individual income, corporate income, sales and use, and excise tax relief. Penalty relief will be provided during the extension period. Taxpayers seeking this Alabama tax relief should write “Michael Relief – 2018” in red ink on any state paper return/report which relies on this filing extension relief. Affected taxpayers filing electronically should contact ADOR for filing guidance.</p> <p>This relief will apply to eligible localities as listed in the IRS announcement, when available, at <a href="https://www.irs.gov/newsroom/tax-relief-in-disaster-situations">https://www.irs.gov/newsroom/tax-relief-in-disaster-situations</a>. Taxpayers in localities added later to the disaster area, including those in other states, will</p>

State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
			<p>automatically receive the same filing and payment relief.</p> <p>In addition, taxpayers in areas not specifically designated as disaster areas who encounter difficulty filing on time due to weather-related circumstances associated with Hurricane Michael may be eligible to request a waiver of late-filing and late-payment penalties after providing appropriate documentation to ADOR.</p> <p>Click <a href="#">here</a> to download a .pdf version of this release.</p>
Arkansas	<p><a href="#">Waiver of IRP and IFTA Requirements</a> (9/12/18)</p>	<p>The Arkansas Department of Finance and Administration Sept. 12 issued a temporary excise tax waiver for requirements associated with the International Registration Plan (IRP) and International Fuel Tax Agreement (IFTA) for any motor vehicle traveling through Arkansas that is engaged in disaster relief efforts. This waiver doesn't allow any vehicle to operate in the state without valid registration and insurance as required. Carriers must maintain all normal requirements that fall outside of IRP and IFTA. This waiver is effective Sept. 12 through Oct. 31.</p>	
District of Columbia	<p>Dist. of Columbia Revenue <a href="#">OTR Notice No. 2018-03</a> (9/25/2018)</p>	<p>The D.C. Office of Tax and Revenue (OTR) has announced that it will follow certain federal tax filing deadlines that have been extended until January 31, 2019 for victims of Hurricane Florence who reside or own businesses in presidential disaster areas. The IRS has specifically granted relief for Hurricane Florence victims in certain counties of North Carolina. For those taxpayers who are victims of Hurricane Florence, tax returns, payments, and other time sensitive acts originally due between September 7, 2018 and January 31, 2019, are extended until January 31, 2019. This will cover extended individual, partnership, corporate and unincorporated income tax returns due October 15, 2018, extended Combined Report returns due November 15, 2018, and individual, corporation and unincorporated</p>	

State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
		<p>estimated tax payments. This will not cover District sales and use tax returns or District withholding. In addition to taxpayers who live or own businesses in a covered disaster area, taxpayers whose tax preparers, books, or records are located in the disaster area qualify for relief.</p>	
Florida	<p>Tax Relief <a href="#">Announcement</a> (9/1/18)</p> <p><a href="#">Florida Hurricane Michael Relief</a> info. (10/17/18)</p> <p><a href="#">Emergency Order</a> (10/17/18)</p> <p><a href="#">Press Release</a> (10/18/18)</p> <p>Governor announcement (10/24/18)</p>	<p>The DOR announced: 1) an extension to Feb. 15, 2019 for corporate income and franchise tax returns originally due, or due on extension, between Sept. 7 and Jan. 31, 2019; and 2) that the DOR will work on a case-by-case basis with tax filers who, despite good-faith efforts, are unable to file because of the hurricane.</p> <p>For Florida corporate income tax filers, the Department will follow the tax relief granted by the Internal Revenue Service regarding postponement of return due dates. Florida corporate income/franchise tax returns originally due, or due on extension, between September 7, 2018 and January 31, 2019 are now due February 15, 2019. Taxpayers needing assistance should contact the Department to discuss their individual situation.</p>	<p>The Florida Governor Oct. 24 announced updates on recovery efforts and accommodations for businesses impacted by Hurricane Michael. For businesses in FEMA designated counties, the Department of Revenue (DOR) provided extended tax filing due dates including: 1) March 15, 2019 due date for corporate income tax returns and installment payments with original or extended due dates between Oct. 7, 2018 and Feb. 28, 2019; and 2) Dec. 7 due date for returns, reports, and payments for sales and use.</p> <p>Florida Department of Revenue (DOR) Executive Director Leon Biegalski <a href="#">announced</a> extended due dates for corporate income tax filers impacted by Hurricane Michael following the recent <a href="#">declaration from the Internal Revenue Service</a> (IRS). In addition, DOR Executive Director Biegalski issued an <a href="#">emergency order</a> to extend certain filing due dates for Florida businesses located in counties impacted by Hurricane Michael. For more information, please visit <a href="http://floridarevenue.com/Pages/media.aspx">http://floridarevenue.com/Pages/media.aspx</a>.</p> <p>DOR has posted a webpage for customers regarding DOR-specific Hurricane Michael updates. To view the webpage, please visit <a href="http://floridarevenue.com/Pages/hurricanemichael.aspx">http://floridarevenue.com/Pages/hurricanemichael.aspx</a>.</p> <p>The Department issued an <a href="#">emergency order</a> to extend certain filing due dates for Florida businesses located in counties impacted by Hurricane Michael. The order extends the September and October 2018 reporting period due date for returns, reports, and payments for sales and use tax, tourist development tax,</p>

State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
			<p>reemployment tax, fuel tax and several other tax types to Dec. 7, 2018. View <a href="#">press release</a>.</p> <p>Order of Emergency Waiver/Deviation #18-277-DOR-001 applies only to 16 Florida counties designated by FEMA and is for returns, reports, and payments due for the September 2018 and October 2018 reporting periods. Sales and use tax, as well as several other tax returns and payments are normally due on the 1st day of the month, and late on the 20th day of the month. For electronic filers, submissions initiated by 5:00 p.m. on Dec. 7, 2018, will be timely filed.</p> <p>The Department has implemented the filing date extensions pursuant to subsection 213.055(2), F.S., which authorizes the Executive Director of the Department of Revenue to carry out certain actions during a declared state of emergency. On Oct. 7, 2018, Governor Rick Scott issued <a href="#">Executive Order Number 18-277</a> declaring a state of emergency in response to the threat of Hurricane Michael. Following Governor Scott’s request, President Donald Trump issued a <a href="#">Major Disaster Declaration for Hurricane Michael</a>.</p> <p><b>Hurricane Michael Temporary Fuel Tax License Update:</b>  Florida law allows exporters, petroleum carriers, and importers to request a temporary license during a disaster or declared state of emergency. Applicants are not required to submit a fee, secure bonding, or undergo a background check if they apply for and receive a temporary license. Click <a href="#">here</a> for more information on Florida’s temporary licensing program.</p> <p><b>Department of Revenue Office Closures and Updates Due to Hurricane Michael</b>  Gov. Rick Scott has announced updated office closures for 8 Florida counties. Due to the significant impacts of Hurricane Michael, Department of Revenue offices in the following counties will be closed Monday, Oct. 15 until further notice: Bay, Calhoun, Franklin, Gadsden,</p>

State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
			<p>Gulf, Jackson, Liberty, and Washington. All other Department offices are open at this time. If you are a customer in need of assistance, please contact the appropriate program via the Contact page <a href="#">Contact page</a>.</p>
Georgia	<p><a href="#">Updated Press Release</a> (10/16/18) <a href="#">Press Release</a> (10/12/18)</p>		<p>The Georgia Department of Revenue announced that it has extended until February 28, 2019, various tax return filing and tax payment deadlines for individual and business taxpayers affected by Hurricane Michael and located in federally declared disaster areas.</p> <p>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 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 by the Internal Revenue Service.</p> <p>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.</p> <p>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.</p>

State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
			<p>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.</p> <p>This relief will apply to eligible localities as listed in the IRS announcement, when available, at <a href="https://www.irs.gov/newsroom/tax-relief-in-disaster-situations">https://www.irs.gov/newsroom/tax-relief-in-disaster-situations</a>. Taxpayers in localities added later to the disaster area, including those in other states, will automatically receive the same filing and payment relief.</p> <p>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.</p> <p>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</p>

State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
			<p>at 1-877-423-6711.</p> <p>The Georgia Department of Revenue has updated the tax relief notice it previously issued relating to Hurricane Michael by indicating the counties affected. The Department is postponing until February 28, 2019 certain deadlines for individuals who reside, and businesses whose principal place of business is located, in Baker, Bleckley, Burke, Calhoun, Colquitt, Crisp, Decatur, Dodge, Dooly, Dougherty, Early, Emanuel, Grady, Houston, Jefferson, Jenkins, Johnson, Laurens, Lee, Macon, Miller, Mitchell, Pulaski, Seminole, Sumter, Terrell, Thomas, Treutlen, Turner, Wilcox, and Worth counties (and for those counties in Florida and elsewhere as specified by the Internal Revenue Service (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 IRS. The Department also clarifies that 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 October 9, 2018 and before October 24, 2018, will be abated as long as the tax deposits are made by October 24, 2018.</p>
Idaho	<p>Tax Relief <a href="#">Press Release</a> (9/19/18)</p> <p><a href="#">News Release, Idaho STC</a>, (10/15/18)</p>	<p>The Idaho State Tax Commission is extending deadlines to file and pay taxes for victims of Hurricane Florence in North Carolina and elsewhere.</p> <p>Taxpayers from designated disaster areas have until Jan. 31, 2019, to send any completed tax returns and payments due from Sept. 7, 2018, to the extended deadline. Idaho is following the extended deadline set by the Internal Revenue Service (IRS).</p> <p>The extension is for all Idaho tax types, including</p>	<p>The Idaho State Tax Commission (STC) has granted tax relief for victims of Hurricane Michael. An extension is provided for all Idaho tax types including income tax, sales tax, fuels tax, and income tax withholding. Affected taxpayers from federally-designated disaster areas have until February 28, 2019 to send any completed tax returns and payments due from October 7, 2018 to the extended deadline. The tax relief includes further extending the October 15 due</p>

State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
		<p>income tax, sales tax, fuels tax, and income tax withholding. The extension applies to individuals and businesses in the disaster areas, as well as to those whose tax records are located there.</p> <p>The Tax Commission is offering the relief to taxpayers in any area designated by the Federal Emergency Management Agency (FEMA) as qualifying for individual assistance. Parts of North Carolina already are eligible. Taxpayers in areas added to the disaster area later – including those in other states – automatically qualify for the same deadline extension. (An up-to-date list of eligible areas is available on the <a href="#">disaster relief</a> page on IRS.gov.)</p> <p>Affected taxpayers should write “HURRICANE FLORENCE” in red ink at the top of their tax return to qualify for the extension. They should call the Tax Commission toll-free at (800) 972-7660 if they file electronically.</p>	<p>date for victims with an extension to the file their 2017 income taxes. Idaho is following the extended deadline set by the Internal Revenue Service (IRS).</p> <p>The extension applies to individuals and businesses in the disaster areas, as well as to those whose tax records are located there.</p> <p>The Tax Commission is offering the relief to taxpayers in any area designated by the Federal Emergency Management Agency (FEMA) as qualifying for individual assistance. Parts of Florida and Georgia already are eligible. Taxpayers in areas added to the disaster area later – including those in other states – automatically qualify for the same deadline extension. (An up-to-date list of eligible areas is available on the <a href="#">disaster relief</a> page on IRS.gov.)</p> <p>Affected taxpayers should write “HURRICANE MICHAEL” in red ink at the top of their tax return to qualify for the extension. If filing electronically, taxpayers should call the STC at (800) 972-7660. Taxpayers should also call the STC if they receive penalties or are charged interest for filing late returns or paying taxes late; are in a payment plan or are working with the STC to resolve their tax debt; or have other questions.</p>
Maine	<a href="#">Tax Alert October-#4</a> (10/25/18)	<p>Maine Revenue Services has announced Maine tax filing relief for those located in federally declared disaster areas. Taxpayers who reside or have a business located in a federally declared disaster area as noted below will have additional time to file tax returns and submit tax payments.</p> <p>The relief applies to all taxes administered by Maine Revenue Services, including Sales and Use Tax, Motor Fuel Taxes, Individual and Corporate Income Taxes, the Estate Tax and Financial Institution Franchise Tax. Note that the relief includes extended return filing due dates</p>	<p>Maine Revenue Services has announced Maine tax filing relief for those located in federally declared disaster areas. Taxpayers who reside or have a business located in a federally declared disaster area as noted below will have additional time to file tax returns and submit tax payments.</p> <p>The relief applies to all taxes administered by Maine Revenue Services, including Sales and Use Tax, Motor Fuel Taxes, Individual and Corporate Income Taxes, the Estate Tax and Financial Institution Franchise Tax. Note that the relief includes extended return filing</p>



State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
		<p>but does not include tax payments originally due before the disaster date.</p> <p><u>Hurricane Florence</u> – Returns and tax payments due on or after September 7, 2018 for those in North Carolina or on or after September 8, 2018 for those in South Carolina and Virginia but before January 31, 2019 must be filed and paid on or before January 31, 2019. Maine Revenue Services will abate interest and any late filing or late payment penalty that would otherwise apply.</p> <p>To qualify for relief, affected taxpayers should write “HURRICANE FLORENCE” across the top of your return.</p> <p>Businesses or individuals located in the federally declared disaster area who receive penalties and interest for filing returns or paying taxes late during the relief period should contact Maine Revenue Services at 207-626-8475 (Income Tax programs), 207-624-9693 (Sales Tax programs), or 207-624-9609 (Motor Fuel Tax programs) for a waiver of the penalties and interest. If the IRS grants relief to other areas affected by the hurricanes or grants an additional relief period, Maine Revenue Services intends to grant similar relief to affected Maine taxpayers.</p> <p>Taxpayers with questions about special federal tax relief associated with federally declared disaster areas should contact the IRS at 866-562-5227 or go to the IRS website at <a href="http://www.irs.gov">www.irs.gov</a> for posted information. Taxpayers with questions about their Maine taxes are encouraged to contact Maine Revenue Services at 207-626-8475 (Income Tax programs), 207-624-9693 (Sales Tax programs), or 207-624-9609 (Motor Fuel Tax programs) or visit the Maine Revenue Services website at <a href="http://www.maine.gov/revenue">www.maine.gov/revenue</a>.</p>	<p>due dates but does not include tax payments originally due before the disaster date.</p> <ul style="list-style-type: none"> <li>• <u>Hurricane Michael</u> – Returns and tax payments due on or after October 7, 2018 for those in Florida or on or after October 9, 2018 for those in Georgia but before February 28, 2019 must be filed and paid on or before February 28, 2019.</li> </ul> <p>Maine Revenue Services will abate interest and any late filing or late payment penalty that would otherwise apply.</p> <p>To qualify for relief, affected taxpayers should write “HURRICANE MICHAEL” across the top of your return. Businesses or individuals located in the federally declared disaster area who receive penalties and interest for filing returns or paying taxes late during the relief period should contact Maine Revenue Services at 207-626-8475 (Income Tax programs), 207-624-9693 (Sales Tax programs), or 207-624-9609 (Motor Fuel Tax programs) for a waiver of the penalties and interest.</p> <p>If the IRS grants relief to other areas affected by the hurricanes or grants an additional relief period, Maine Revenue Services intends to grant similar relief to affected Maine taxpayers.</p> <p>Taxpayers with questions about special federal tax relief associated with federally declared disaster areas should contact the IRS at 866-562-5227 or go to the IRS website at <a href="http://www.irs.gov">www.irs.gov</a> for posted information. Taxpayers with questions about their Maine taxes are encouraged to contact Maine Revenue Services at 207-626-8475 (Income Tax programs), 207-624-9693 (Sales Tax programs), or 207-624-9609 (Motor Fuel Tax programs) or visit the Maine Revenue Services website at <a href="http://www.maine.gov/revenue">www.maine.gov/revenue</a>.</p>
Mississippi	<a href="#">Notice 80-18-01</a> (9/20/18)	The Mississippi Department of Revenue announced tax filing and payment deadline relief for victims of Hurricane Florence. Taxpayers who reside in counties designated as federally declared disaster areas have until Jan. 31, 2019, to file individual income, corporate	

State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
		<p>income, and pass-through entity tax returns due on or after Sept. 7. The DOR also provides automatic interest and penalty relief on original or extended filing and payment due dates that fall within the postponed period. Taxpayers residing in affected counties do not need to contact the Department to get this relief. This relief does not provide an extension for payments on prior liabilities. Any disaster area taxpayer who receives a penalty notice should contact the Department to receive abatement. In addition, the Department will work with any taxpayer who resides elsewhere but whose books, records, or tax professional are located in the disaster areas.</p>	
New Jersey	<p><a href="#">NJ Tax Relief for Hurricane Florence Victims</a> (9/25/2018)</p> <p><a href="#">NJ Tax Relief for Hurricane Michael Victims</a> (10/18/18)</p>	<p>Taxpayers affected by Hurricane Florence now have until January 31, 2019 to file their New Jersey tax returns and submit payments for any return and/or payment, including estimated payments, which have either an original or extended due date between September 7, 2018 and January 31, 2019. If the IRS further extends the filing deadline for federal tax purposes, the deadline for New Jersey returns and payments will also be extended. To qualify for this relief, affected taxpayers must write in black ink “Presidential Disaster Relief Area - Hurricane Florence” at the top center of their New Jersey tax return and/or payment when filed. Taxpayers affected by Hurricane Florence may be eligible for interest and penalty abatement on underpaid tax that would otherwise accrue for the period of the postponement.</p>	<p>The New Jersey Division of Taxation is following the federal guidelines for tax relief as recently provided in the Internal Revenue Service announcement <a href="#">IR-2018-202</a> and issued October 15, 2018 for victims of Hurricane Michael. Affected taxpayers include businesses and individuals located in the disaster areas, those whose tax records are in the disaster areas, and relief workers. The IRS has extended deadlines for certain taxpayers affected by Hurricane Michael in parts of Florida and Georgia that apply to: (1) filing returns; (2) paying taxes; and (3) performing certain other time-sensitive acts. Taxpayers affected by Hurricane Michael now have until <a href="#">February 28, 2019</a> to file their New Jersey tax returns and submit payments for any return and/or payment, including estimated payments, which have either an original or extended due date between <a href="#">October 7, 2018</a> and before <a href="#">February 28, 2019</a>. The extension applies to deadlines – either an original or extended due date – that occurred on or after <a href="#">October 9, 2018</a> and before <a href="#">February 28, 2019</a>. If the IRS further extends the filing deadline for federal tax purposes, the deadline for New Jersey returns and payments will also be extended. When filing a paper return, affected taxpayers must write in black ink “Presidential Disaster Relief Area - Hurricane Michael” at the top, center of their New Jersey tax return and/or payment when filed.</p>

State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
			<p>If you are affected by Hurricane Michael and the due date for filing your return and for paying your tax is postponed by the Division of Taxation, you may be eligible for interest and penalty abatement on underpaid tax that would otherwise accrue for the period of the postponement. For information concerning abatement of penalties and/or interest, affected taxpayers should call our Customer Service Center at 609-292-6400.</p> <p>The relief applies to taxpayers impacted for counties of Bay, Calhoun, Franklin Gadsden, Gulf, Hamilton, Holmes, Jackson, Jefferson, Leon, Liberty, Madison, Suwannee, Taylor, Wakulla and Washington in Florida.</p> <p>Deadlines were also extended for certain taxpayers affected by Hurricane Michael in the Georgia counties of Baker, Bleckley, Burke, Calhoun, Colquitt, Crisp, Decatur, Dodge, Dooly, Dougherty, Early, Emanuel, Grady, Houston, Jefferson, Jenkins, Johnson, Laurens, Lee, Macon, Miller, Mitchell, Pulaski, Seminole, Sumter, Terrell, Thomas, Treutlen, Turner, Wilcox, and Worth.</p>
North Carolina	<p><a href="#">Storm Related Impacts of NCDOR</a></p> <p><a href="#">Tax Relief Announcement</a> (9/17/18)</p> <p><a href="#">Important Notice</a> (9/17/18)</p> <p><a href="#">Press Release</a> on diesel fuel penalty waiver (9/18/18)</p> <p><a href="#">Important Notice</a> on Diesel Fuel Penalty Waiver (9/18/18)</p>	<p>North Carolina is providing the same deadline extensions as granted by the federal government to impacted taxpayers. The state Department of Revenue said in a <a href="#">Sept. 17 notice</a> that penalty waivers should be requested using form NC-5500.</p> <p>The federal tax relief gives taxpayers in the federally-declared counties until January 31, 2019 to file certain individual and business tax returns and make certain tax payments that were due on or after Sept. 7, 2018 through Jan. 31, 2019. This same relief period will apply for North Carolina taxes due by taxpayers in federally-declared counties. Additionally, the NCDOR will waive all penalties for these taxpayers.</p> <p>The North Carolina Department of Revenue <a href="#">Sept. 17 announced</a> individual, corporate income, and excise tax</p>	

State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
	<p data-bbox="279 173 554 334"><a href="#">Sales Tax Exemption for Disaster Assistance</a> (<a href="#">Press Release</a>, <a href="#">Important Notice</a>) (9/20/18)</p> <p data-bbox="279 375 554 469"><a href="#">Additional Counties Impacted</a> (10/1/18 and 10/16/18)</p>	<p data-bbox="581 173 1241 505">relief for victims of Hurricane Florence. In addition to available federal tax relief, the state will: 1) waive penalties for any late action occurring between Sept. 7 and Jan. 31, 2019, if the taxpayer obtains the license, files the return, or pays the tax by Jan. 31, 2019; and 2) allow taxpayers not located in a declared disaster county to request a waiver of the penalties for any late action occurring within 3 months following the date of the disaster. Interest can't be waived, and taxpayers must affirmatively request the penalty waiver.</p> <p data-bbox="581 542 1241 1341">The Department will waive any penalties assessed against affected taxpayers for any late action occurring on or after September 7, 2018 through January 31, 2019, if the license is obtained, the return is filed, or the tax is paid by January 31, 2019. A late action item includes failing to obtain a license, failing to file a return, and failing to pay tax when due. A non-affected taxpayer, a taxpayer not located in a disaster county, can request a waiver of the penalties for any late action occurring within three months following the date of the natural disaster. If a non-affected taxpayer is unable to comply with the statutory requirements to timely file a tax return or timely pay tax due because of the natural disaster, the non-affected taxpayer must provide documents that support the taxpayer's claim that Hurricane Florence was the cause for the late action. Affected or non-affected taxpayers who cannot meet their filing or payment requirements as a result of Hurricane Florence are advised to mail Form NC-5500 (Request to Waive Penalties), with the late action item to the Department, write "Hurricane Florence" on the top of the late action item and the NC-5500, and place an "X" in the block beside "natural disaster" on the NC-5500 and provide all of the required information.</p> <p data-bbox="581 1380 1241 1442">The NCDOR waives diesel fuel penalty in response to hurricane-related supply interruptions.</p> <p data-bbox="581 1481 1241 1507">Due to the damage caused by Hurricane Florence, the</p>	

State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
		<p>North Carolina Department of Revenue has announced a disaster assistance sales and use tax exemption for purchases of hot food from retail food stores. On September 16, 2018, the U.S. Department of Agriculture (USDA) approved a waiver allowing participants in the Supplemental Nutrition Assistance Program (SNAP) to purchase hot foods with their SNAP benefits through October 31, 2018. Accordingly, when hot foods are purchased with SNAP EBT benefits from retail food stores authorized by the Food and Nutrition Service to accept SNAP benefits through October 31, 2018, the purchases are not subject to sales tax, as the foods are considered SNAP eligible. Further, an exemption is granted for tangible personal property purchased by a retail buyer using a client assistance debit card issued for disaster relief by a state or federal agency.</p> <p>The DOR added Anson, Orange, and Union Counties to the list of counties designated as Disaster Counties.</p> <p>NC is one of a very few states on the east coast that did not enact disaster relief legislation to protect from NC taxation out of state workers and their employers who come into NC temporarily to assist in recovery. NC legislature will soon go into special session and disaster relief will be considered and possibly enacted with a retroactive effective date.</p>	
Pennsylvania	<a href="#">Pennsylvania Tax Update No. 198</a> , August/September (8/1/2018)	<p>The Department of Revenue has announced that it will extend the tax return filing deadline for PA corporations, PA S corporations and partnerships directly impacted by Hurricane Florence.</p> <p>The DOR will extend certain tax return filing deadlines for corporate taxpayers filing the form RCT-101 directly impacted by Hurricane Florence in parts of North Carolina. Generally, Pennsylvania will follow the Internal Revenue Service rules outlined in Issue Number: IR-2018-187, and the extension of time to file PA-20S/PA-65 (PA S Corporation/ Partnership Information</p>	

State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
		<p>Return) will apply to areas identified in the IRS notice.</p> <p>The IRS tax relief postpones various tax filing deadlines that occurred starting on September 7, 2018 to January 31, 2019, so that affected businesses will have until January 31, 2019 to file the PA-20S/PA-65 that was originally due during this period. This relief does not apply to Specialty Tax return filings or payments applicable to all returns. A schedule of impacted dates is provided. To avoid a late file penalty assessment, taxpayers should email a request on company letterhead and signed by a corporation official to <a href="mailto:RA-panoticeofadjustment@pa.gov">RA-panoticeofadjustment@pa.gov</a> and include the name and address of the business where the tax records are located.</p>	
South Carolina	<p><a href="#">Tax Relief DOR Info. Announcement/Press Release of Tax Relief (9/18/18)</a></p>	<p>The South Carolina Department of Revenue (DOR) Oct. 3, 2018 announced tax relief for individual income and corporate income taxpayers affected by Hurricane Florence. The DOR stated that: 1) the IRS has provided special filing and payment relief to victims of Hurricane Florence in certain counties of South Carolina and North Carolina; 2) tax relief postpones various tax filing and payment deadlines falling on or after Sept. 8 and before Jan. 31, 2019; 3) affected taxpayers have until Jan. 31, 2019.</p> <p>The October 3 guidance provides that the following qualify for the relief: Residents and businesses in an affected county, if your tax records are located in an affected county, if your tax preparer is located in an affected county, if you are a relief worker, or if you are in a federal disaster area. Affected counties that are eligible for South Carolina tax relief currently include: Chesterfield, Darlington, Dillon, Florence, Georgetown, Horry, Marion, and Marlboro.</p> <p>The relief covers: extension until January 31, 2019 for</p>	

State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
		<p>returns and payments due between September 8, 2018 and January 31, 2019. This relief covers taxes administered by the SCDOR or returns filed with the SCDOR, including taxpayers making quarterly estimated payments due during the relief period. Tax relief will also be provided until January 31, 2019 for taxpayers with a valid extension that runs out during the relief period. The relief also includes free replacement copies of tax returns. Please mail the SCDOR a completed <a href="#">SC4506</a>. The relief does not apply to current collection matters under any payment plan previously entered into with the SCDOR</p> <p>The guidance provides that if you are a resident or business in an affected county, for electronic filers, returns filed by affected taxpayers in affected counties through <a href="#">MyDORWAY</a> generally do not require any additional action to qualify for this relief. For paper filers, check the "disaster area" check box, if available, or write "SC Hurricane" at the top of the return. If you receive a penalty notice, taxpayers should call the number listed on the notice or send a completed Disaster Relief <a href="#">Form C-672</a> (or a letter providing the same information as <a href="#">Form C-672</a>) to either: <a href="mailto:disastertaxrelief@dor.sc.gov">disastertaxrelief@dor.sc.gov</a> or SC Department of Revenue, Disaster Tax Relief, PO Box 125, Columbia, SC 29214-0802, or Call 1-844-898-8542 with questions.</p> <p>The guidance also provides tax relief for other counties. For those taxpayers in other counties, the SCDOR recognizes that Hurricane Florence may have affected the ability of certain taxpayers to meet South Carolina's tax filing deadlines. The SCDOR will work with taxpayers, on a case-by-case basis, and will waive any penalties assessed against a taxpayer who cannot meet state filing or payment requirements as a result of Hurricane Florence. This relief does not apply to current collection matters, including payments due during the</p>	

State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
		<p>relief period under any payment plan previously entered into with the SCDOR.</p> <p>For taxpayers in other counties, taxpayers should first submit completed tax returns and/or payments. Upon filing, should affected taxpayers receive a notice with penalties due, they may then make a request for penalty waiver by either: submitting a request using our free tax portal <a href="#">MyDORWAY</a> (log in to <a href="#">MyDORWAY</a>, select the account for which you need to request a penalty waiver, under <i>I Want To</i>, select <i>Additional Forms and Applications</i>, then select <i>Request a Penalty Waiver</i>, complete the form and click <i>Submit</i>, verify the account and period information and select <i>Ok</i>), or sending a completed and signed <a href="#">Form C-530</a> (or a letter including the same information requested on <a href="#">Form C-530</a>) to either: <a href="mailto:disastertaxrelief@dor.sc.gov">disastertaxrelief@dor.sc.gov</a> or SC Department of Revenue, Disaster Tax Relief, PO Box 125, Columbia, SC 29214-0802. Requests made through <a href="#">MyDORWAY</a> will be processed faster than a form or letter that is mailed or emailed.</p> <p>Previously, the SCDOR said it would work with taxpayers, on a case-by-case basis, and will waive any penalties assessed against a taxpayer who cannot meet state filing or payment requirements as a result of Hurricane Florence. This relief does not apply to current collection matters, including payments due during the relief period under any payment plan previously entered into with the SCDOR.</p> <p>For state tax relief, taxpayers should first submit completed tax returns and/or payments. Upon filing, should affected taxpayers receive a notice with penalties due, they may then request a penalty waiver.</p>	
West Virginia	<a href="#">Hurricane Florence Relief DOR Information</a>	<p>The West Virginia State Tax Department has issued guidance regarding the tax and regulatory relief currently being provided to businesses that may be affected by</p>	



State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
	(9/20/2018)	<p>Hurricane Florence and to motor carriers and drivers assisting in hurricane relief efforts.</p> <p>Primarily, it means that commercial motor vehicles travelling through WV to provide direct Hurricane relief are relieved from the Temporary Operating Authority Registration Fee so long as the executive order is valid.</p> <p>While the exemptions provided by the Governor are primarily concerned with providing efficient relief from the emergency conditions caused by the hurricane, we understand that some businesses with reporting obligations to WV are in the affected area.</p> <p>To that end, taxpayers who reside in and businesses whose principal place of business is within the area affected by the Hurricane (namely North Carolina and South Carolina) may apply for extensions of time to file and pay income and business taxes. If taxpayers need an extension of time, please use the following forms:</p> <p><a href="#">EXD-B</a> Disaster Relief Extension – Business Taxes  <a href="#">EXD-P</a> Disaster Relief Extension – Personal Income Tax  Such extensions must be filed with the DOR office by September 30, 2018 to be eligible for the relief.</p> <p>Emergency Declarations and Relief by the State of WV for Motor Carriers and Drivers</p> <p>The Governor of the State of WV, by Executive Order, has determined that a state of emergency exists requiring relief from the International Registration Plan (IRP) and International Fuel Tax Agreement (IFTA) requirements imposed upon the transporters of relief supplies, including food, water, medicine, emergency medical or fire services, petroleum, petroleum products and other commodities. This relief extends to any utility vehicle responding to affected areas in response to power restoration, emergency or fire services and debris removal. This Order shall only apply to those truck and service vehicles involved in the transportation of goods,</p>	

State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
		<p>the restoration of utilities, emergency or fire services and debris removal as part of the emergency relief effort</p> <p>Additionally, pursuant to this Order, all State agencies shall waive all economic requirements normally associated with interstate motor transportation, for all vehicles providing relief supplies, emergency medical and fire services, power restoration and debris removal for the affected areas. Specifically, these motor carriers are authorized to travel through West Virginia without the payment of permit fees for oversized/overweight vehicles.</p> <p>To that end:</p> <p style="padding-left: 40px;">The requirements for commercial motor vehicles regarding IRP and the IFTA registration requirements for those providing direct relief to the affected areas are waived; and</p> <p style="padding-left: 40px;">The size and weight restrictions for loads on any vehicles transporting emergency equipment, services, supplies and agricultural commodities, consistent with their authority pursuant to federal law, for the duration of this Executive Order are likewise waived.</p> <p>However, no other restrictions are waived, and does not exempt any other Commercial Driver License (CDL) issuance and safety requirements, drug and alcohol restrictions while driving, hazardous material restrictions or requirements, or insurance requirements.</p> <p>Casualty loss on a product subject to excise tax</p> <p>While rare, it is possible that you could have casualty losses on products subject to the excise tax that you have already stamped prior to the retail sale of a product. In some instances, a casualty loss of the product can lead to a refund of the excise tax already paid and included in the product. In most instances (Wine, Beer, and Soda) accounting for the casualty loss is as simple as adjusting the return in the indicated lines for either casualty loss,</p>	

State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
		<p>breakage, spoilage, etc.</p> <p>For tobacco taxes, a taxpayer must file a claim for refund (TPT-722) and include with it the tobacco destruction affidavit. These forms are provided below:</p> <p><a href="#">TPT-722</a> Application for Refund/Credit of Tobacco Tax Effective 07/01/2017</p> <p><a href="#">Instructions</a></p> <p><a href="#">TPT-723</a> Tobacco Destruction Affidavit</p>	
Federal - IRS	<p><a href="#">Hurricane Michael Information Center</a></p> <p><a href="#">IR-2018-199</a>, IRS extends Oct. 15 and other upcoming deadlines, provides expanded tax relief for victims of Hurricane Michael (10/12/18)</p> <p><a href="#">FL-2018-04</a>, Tax Relief for Victims of Hurricane Michael in Florida</p> <p><a href="#">GA-2018-04</a>, Tax relief for victims of Hurricane Michael in Georgia (10/15/18)</p> <p><a href="#">IR-2018-200</a>, IRS relief on dyed fuel penalty for Florida</p> <p><a href="#">Hurricane Florence Information Center</a> (news releases, info.)</p> <p><a href="#">IRS Tax Relief in Disaster Situations</a></p> <p><a href="#">Disaster assistance</a></p>	<p>Following the recent disaster declaration for individual assistance issued by the Federal Emergency Management Agency, the IRS announced 9/15/18 that affected taxpayers in certain counties will receive tax relief (as a covered disaster area for purposes of Treas. Reg. §301.7508A-1(d)(2)).</p> <p>Individuals who live or have a business in 18 eastern and southeastern counties impacted by the hurricane are covered by the tax relief as of Sept. 17.</p> <p>The Internal Revenue Service is giving taxpayers in the federally declared disaster areas extra compliance time for deadlines falling between Sept. 7, 2018, (Sept. 8, 2018 for SC) and Jan. 31, 2019. Taxpayers with approved extensions for 2017 returns also will have additional time to file.</p> <p>Under the federal disaster declaration, taxpayers – including individuals who reside or have a business (principle place of business) - in the affected counties declared a federal disaster have until January 31, 2019, to file federal individual and business tax returns and to make some payments that are due on or after September 7, 2018 (Sept. 8, 2018 for SC), through January 31, 2019.</p> <p>The federal tax relief applies to income tax returns (original or under extension) due on October 15, 2018, quarterly payroll or excise tax returns normally due on October 31, 2018, and quarterly estimated tax payments due on September 17, 2018. It includes tax-exempt</p>	<p>Hurricane Michael victims in parts of Florida and elsewhere have until Feb. 28, 2019, to file certain individual and business tax returns and make certain tax payments, the Internal Revenue Service announced.</p> <p>The IRS is offering this relief to any Major Disaster Declaration area designated by the Federal Emergency Management Agency (<a href="#">FEMA</a>) as qualifying for either individual or public assistance. Currently, this only includes parts of Florida, but taxpayers in localities added later to the disaster area, including those in other states, will automatically receive the same filing and payment relief. The current list of eligible localities is always available on the <a href="#">disaster relief</a> page on IRS.gov.</p> <p>The IRS is taking this step due to the unusual factors involving Hurricane Michael and the interaction with the Oct. 15 extension deadline.</p> <p>The tax relief postpones various tax filing and payment deadlines that occurred starting on Oct. 7, 2018. As a result, affected individuals and businesses will have until Feb. 28, 2019, to file returns and pay any taxes that were originally due during this period. This means individuals who had a valid extension to file their 2017 return due to run out on Oct. 15, 2018, will now have until Feb. 28, 2019, to file. The IRS noted, however, that because tax payments related to these 2017 returns were due on April 18, 2018, those payments are not eligible for this relief.</p> <p>The IRS extended deadlines that apply to filing returns, paying taxes, and performing certain other time-sensitive acts for certain taxpayers affected by</p>

State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
	<p><a href="#">IRS page DisasterAssistance.gov IR-2018-187</a> (9/15/18)</p> <p><a href="#">NC-2018-03</a> federal tax filing relief (9/15/18)</p> <p><a href="#">SC-2018-01</a>, federal tax filing relief (9/24/18, 9/26/18 and 9/27/18 updated)</p> <p><a href="#">IR-2018-189</a>, IRS announces waiver of dyed fuel penalty in North Carolina due to Hurricane Florence</p> <p><a href="#">IR-2018-188</a>, IRS warns of scams related to natural disasters</p> <p><a href="#">IR-2018-187</a>, IRS extends upcoming deadlines, provides tax relief for victims of Hurricane Florence</p> <p><a href="#">NC-2018-03</a>, Tax Relief for Victims of Hurricane Florence in North Carolina</p> <p><a href="#">IR-2018-183</a>, IRS urges taxpayers to prepare for natural disasters</p> <p><a href="#">IR-2018-204</a> Low-income housing units nationwide may be offered to displaced victims of Hurricanes Michael and Florence, other recent disasters</p>	<p>organizations that operate on a calendar-year basis and had an automatic extension due to run out on Nov. 15, 2018. In addition, IRS will abate penalties on payroll and excise tax deposits due on or after Sept. 7, 2018 (Sept. 8, 2018 for SC), and before Sept. 24, 2018, as long as the deposits are made by Sept. 24, 2018.</p> <p>Under section 7508A, the IRS gives affected taxpayers until Jan. 31, 2019, to file most tax returns that have either an original or extended due date occurring on or after Sept. 7, 2018 (Sept. 8, 2018 for SC) and before Jan. 31, 2019, including: individual, corporate, and estate and trust income tax returns; partnership returns (calendar year partnerships extensions were due 9/17/18), S corporation returns, and trust returns; estate, gift, and generation-skipping transfer tax returns; and employment and certain excise tax returns annual information returns of tax-exempt organizations; and employment and certain excise tax returns.</p> <p>Affected taxpayers that have an estimated income tax payment originally due on or after Sept. 7, 2018 (Sept. 8, 2018 for SC) and before Jan. 31, 2019, will not be subject to penalties for failure to pay estimated tax installments as long as such payments are paid on or before Jan. 31, 2019.</p> <p>Taxpayers not in the covered disaster area, but whose records necessary to meet a deadline listed in Treas. Reg. § 301.7508A-1(c) are in the covered disaster area, are also entitled to relief. In addition, all relief workers affiliated with a recognized government or philanthropic organization assisting in the relief activities in the covered disaster area and any individual visiting the covered disaster area who was killed or injured as a result of the disaster are entitled to relief</p> <p>President <a href="#">declared</a> a major disaster in several North Carolina counties on September 15, the day after the hurricane made landfall.</p>	<p>Hurricane Michael in the counties of Bay, Calhoun, Franklin, Gadsden, Gulf, Hamilton, Holmes, Jackson, Jefferson, Leon, Liberty, Madison, Suwannee, Taylor, Wakulla and Washington in Florida. The extension applies to deadlines - either an original or extended due date - that occurred on or after Oct. 7, 2018 and <b>before Feb. 28, 2019</b>. Deadlines were also extended for certain taxpayers affected by Hurricane Michael in the Georgia counties of Baker, Bleckley, Burke, Calhoun, Colquitt, Crisp, Decatur, Dodge, Dooly, Dougherty, Early, Emanuel, Grady, Houston, Jefferson, Jenkins, Johnson, Laurens, Lee, Macon, Miller, Mitchell, Pulaski, Seminole, Sumter, Terrell, Thomas, Treutlen, Turner, Wilcox, and Worth. The extension applies to deadlines - either an original or extended due date - that occurred on or after Oct. 9, 2018 and before Feb. 28, 2019.</p> <p>Personal casualty losses attributable to certain 2018 federally declared disasters, including Hurricane Michael, may be claimed as a qualified disaster loss.</p> <p>Victims of Hurricane Michael that took place beginning on Oct. 9, 2018 in Georgia may qualify for tax relief from the Internal Revenue Service.</p> <p>The President has declared that a major disaster exists in the State of Georgia. Following the recent major declaration issued by the Federal Emergency Management Agency, the IRS announced today that affected taxpayers in certain counties will receive tax relief.</p> <p>In Georgia, individuals who reside or have a business in Baker, Bleckley, Burke, Calhoun, Colquitt, Crisp, Decatur, Dodge, Dooly, Dougherty, Early, Emanuel, Grady, Houston, Jefferson, Jenkins, Johnson, Laurens, Lee, Macon, Miller, Mitchell, Pulaski, Seminole, Sumter, Terrell, Thomas, Treutlen, Turner, Wilcox, and Worth counties may qualify for tax relief.</p> <p>In Florida, individuals who reside or have a business in Bay, Calhoun, Franklin, Gadsden, Gulf, Hamilton,</p>

State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
	(10/16/18)	<p>NC counties in News Release NC-2018-03 include Beaufort, Bladen, Brunswick, Carteret, Columbus, Craven, Cumberland, Duplin, Harnett, Hoke, Hyde, Johnson, Lee, Lenoir, Jones, Moore, New Hanover, Onslow, Pamlico, Pender, Pitt, Richmond, Robeson, Sampson, Scotland, Wayne and Wilson.</p> <p>South Carolina counties included in News Release SC-2018-01 are: Chesterfield, Dillon, Georgetown, Horry, Marion, Marlboro.</p> <p>The declaration entitles affected taxpayers to federal tax filing extensions and the ability to deduct their disaster-related losses.</p> <p>Affected taxpayers in a federally declared disaster area have the option of claiming disaster-related casualty losses on their federal income tax return for either the year in which the event occurred, or the prior year. See Publication 547 for details.</p> <p>Individuals may deduct personal property losses that are not covered by insurance or other reimbursements. For details, see <a href="#">Form 4684</a>, Casualties and Thefts and its <a href="#">Instructions</a>.</p> <p>Affected taxpayers claiming the disaster loss on a 2017 return should put the Disaster Designation, “North Carolina, Hurricane Florence” at the top of the form so that the IRS can expedite the processing of the refund.</p> <p>The IRS automatically identifies taxpayers located in the covered disaster area and applies automatic filing and payment relief. But affected taxpayers who reside or have a business located outside the covered disaster area must call the IRS disaster hotline at <a href="tel:866-562-5227">866-562-5227</a> to request this tax relief.</p>	<p>Holmes, Jackson, Jefferson, Leon, Liberty, Madison, Suwannee, Taylor, Wakulla and Washington counties may qualify for tax relief.</p> <p><i>Update 10/14 – Added Holmes and Washington counties.</i></p> <p><i>Update 10/13 – Added Calhoun, Gadsden, Hamilton, Jackson, Jefferson, Leon, Liberty, Madison and Suwannee counties.</i></p> <p>The declaration permits the IRS to postpone certain deadlines for taxpayers who reside or have a business in the disaster area. For instance, certain deadlines falling on or after (Oct. 7, 2018 for Florida) (Oct. 9, 2018 for Georgia) and before Feb. 28, 2019, are granted additional time to file through Feb. 28, 2019. This includes taxpayers who had a valid extension to file their 2017 return due to run out on Oct. 15, 2018. It 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 Jan. 31, 2019. It also includes tax-exempt organizations that operate on a calendar-year basis that had an automatic extension due to run out on Nov. 15, 2018. Businesses with extensions also have the additional time including, among others, calendar-year corporations whose 2017 extensions run out on Oct. 15, 2018.</p> <p>In addition, for Florida taxpayers, penalties on payroll and excise tax deposits due on or after Oct. 7, 2018, and before Oct. 22, 2018, will be abated as long as the deposits are made by Oct. 22, 2018.</p> <p>In addition, for Georgia taxpayers, penalties on payroll and excise tax deposits due on or after Oct. 9, 2018, and before Oct. 24, 2018, will be abated as long as the deposits are made by Oct. 24, 2018.</p> <p>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 that falls within the postponement period, the taxpayer should call the telephone number on the notice to have the IRS abate</p>

State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
		<p>The IRS will waive the usual fees and expedite requests for copies of previously filed tax returns for affected taxpayers. Taxpayers should put the assigned Disaster Designation “North Carolina, Hurricane Florence” in red ink at the top of <a href="#">Form 4506</a>, Request for Copy of Tax Return, or <a href="#">Form 4506-T</a>, Request for Transcript of Tax Return, as appropriate, and submit it to the IRS.</p> <p>The Internal Revenue Service, in response to shortages of undyed diesel fuel caused by Hurricane Florence, will not impose a penalty when dyed diesel fuel is sold for use or used on the highway in the State of North Carolina.</p> <p>This relief is effective as of Sept. 17, 2018. Consistent with the Environmental Protection Agency (EPA) waiver for North Carolina regarding use of Non-Road Diesel Locomotive and Marine Fuel, this relief will remain in effect through Sept. 28, 2018.</p> <p>This penalty relief is available to any person that sells or uses dyed fuel for highway use. In the case of the operator of the vehicle in which the dyed fuel is used, the relief is available only if the operator or the person selling the fuel pays the tax of 24.4 cents per gallon that is normally applied to diesel fuel for highway use. The IRS will not impose penalties for failure to make semimonthly deposits of this tax.</p>	<p>the penalty.</p> <p>The IRS automatically identifies taxpayers located in the covered disaster area and applies automatic filing and payment relief. But affected taxpayers who reside or have a business located outside the covered disaster area must call the IRS disaster hotline at <a href="tel:866-562-5227">866-562-5227</a> to request this tax relief.</p> <p><b><i>Affected Taxpayers</i></b></p> <p>Taxpayers considered to be affected taxpayers eligible for the postponement of time to file returns, pay taxes and perform other time-sensitive acts are those taxpayers listed in Treas. Reg. § 301.7508A-1(d)(1), and include individuals who live, and businesses (including tax-exempt organizations) whose principal place of business is located, in the covered disaster area. Taxpayers not in the covered disaster area, but whose records necessary to meet a deadline listed in Treas. Reg. § 301.7508A-1(c) are in the covered disaster area, are also entitled to relief. In addition, all relief workers affiliated with a recognized government or philanthropic organization assisting in the relief activities in the covered disaster area and any individual visiting the covered disaster area who was killed or injured as a result of the disaster are entitled to relief.</p> <p><b><i>Grant of Relief</i></b></p> <p>Under section 7508A, the IRS gives affected taxpayers until Feb. 28, 2019, to file most tax returns (including individual, corporate, and estate and trust income tax returns; partnership returns, S corporation returns, and trust returns; estate, gift, and generation-skipping transfer tax returns; and employment and certain excise tax returns annual information returns of tax-exempt organizations; and employment and certain excise tax returns), that have either an original or extended due date occurring on or after Oct. 9, 2018 and before Feb. 28, 2019.</p> <p>Affected taxpayers that have an estimated income tax payment originally due on or after Oct. 9, 2018 and before Feb. 28, 2019, will not be subject to penalties for failure</p>

State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
			<p>to pay estimated tax installments as long as such payments are paid on or before Feb. 28, 2019. The IRS also gives affected taxpayers until Feb. 28, 2019 to perform other time-sensitive actions described in Treas. Reg. § 301.7508A-1(c)(1) and Rev. Proc. 2007-56, 2007-34 I.R.B. 388 (Aug. 20, 2007), that are due to be performed on or after Oct. 9, 2018 and before Feb. 28, 2019.</p> <p>This relief also includes the filing of Form 5500 series returns, (that were required to be filed on or after Oct. 9, 2018 and before Feb. 28, 2019, in the manner described in section 8 of Rev. Proc. 2007-56. The relief described in section 17 of Rev. Proc. 2007-56, pertaining 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.</p> <p>Unless an act is specifically listed in Rev. Proc. 2007-56, the postponement of time to file and pay <b>does not apply</b> to information returns in the W-2, 1094, 1095, 1097, 1098, or 1099 series; to Forms 1042-S, 3921, 3922 or 8027; 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.</p> <p><b><i>Casualty Losses</i></b></p> <p>Affected taxpayers in a federally declared disaster area have the option of claiming disaster-related casualty losses on their federal income tax return for either the year in which the event occurred, or the prior year. See Publication 547 for details.</p> <p>Individuals may deduct personal property losses that are not covered by insurance or other reimbursements. For details, see <u>Form 4684</u>, Casualties and Thefts and its <u>Instructions</u>.</p> <p>Affected taxpayers claiming the disaster loss on a 2017 return should put the Disaster Designation, “Georgia, Hurricane Michael” at the top of the form so that the IRS</p>

State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
			<p>can expedite the processing of the refund.</p> <p><b><i>Other Relief</i></b></p> <p>The IRS will waive the usual fees and expedite requests for copies of previously filed tax returns for affected taxpayers. Taxpayers should put the assigned Disaster Designation “Georgia, Hurricane Michael” in red ink at the top of <u>Form 4506</u>, Request for Copy of Tax Return, or <u>Form 4506-T</u>, Request for Transcript of Tax Return, as appropriate, and submit it to the IRS.</p> <p>Affected taxpayers who are contacted by the IRS on a collection or examination matter should explain how the disaster impacts them so that the IRS can provide appropriate consideration to their case. Taxpayers may download forms and publications from the official IRS website, <a href="http://irs.gov">irs.gov</a>, or order them by calling <a href="tel:800-829-3676">800-829-3676</a>. The IRS toll-free number for general tax questions is <a href="tel:800-829-1040">800-829-1040</a>.</p> <p>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 2018 return normally filed next year), or the return for the prior year (2017). See <a href="#">Publication 547</a> for details.</p> <p>The tax relief is part of a coordinated federal response to the damage caused by severe storms and flooding and is based on local damage assessments by FEMA. For information on disaster recovery, visit <a href="http://disasterassistance.gov">disasterassistance.gov</a>.</p> <p>See also the Hurricane Michael Information Center at <a href="http://IRS.gov/hurricanemichael">IRS.gov/hurricanemichael</a>.</p> <p><b>IRS announces waiver of dyed fuel penalty in Florida due to Hurricane Michael</b></p> <p>IR-2018-200 The Internal Revenue Service (IRS), in response to shortages of undyed diesel fuel caused by Hurricane</p>



State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
			<p>Michael, will not impose a penalty when dyed diesel fuel is sold for use or used on the highway in emergency response vehicles in the State of Florida.</p> <p>This relief is effective as of October 12, 2018. Consistent with the Environmental Protection Agency (EPA) limited waiver for Florida regarding use of Non-Road Diesel Locomotive and Marine Fuel for use in emergency response vehicles, this relief will remain in effect through October 26, 2018.</p> <p>This penalty relief is available to any person that sells or uses dyed fuel for highway use. In the case of the operator of the vehicle in which the dyed fuel is used, the relief is available only if the operator or the person selling the fuel pays the tax of 24.4 cents per gallon that is normally applied to diesel fuel for highway use. The IRS will not impose penalties for failure to make semimonthly deposits of this tax. <a href="#">IRS Publication 510, Excise Taxes</a>, has information on the proper method for reporting and paying the tax.</p> <p>Ordinarily, dyed diesel fuel is not taxed, because it is sold for uses exempt from excise tax, such as to farmers for farming purposes, for home heating use and to local governments for buses.</p> <p>Also, consistent with the EPA waiver, this waiver does not apply to the Internal Revenue Code penalty for using adulterated fuels that do not comply with applicable EPA regulations. Consequently, diesel fuel with sulfur content higher than 15 parts-per-million may not be used in highway vehicles.</p> <p>The IRS is closely monitoring the situation and will provide additional relief as needed.</p> <p><a href="#">GA-2018-04</a>, Tax relief for victims of Hurricane Michael in Georgia (Oct. 15, 2018)</p> <p><a href="#">IR-2018-199</a>, IRS extends Oct. 15 and other upcoming deadlines, provides expanded tax relief for victims of</p>

State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
			<p>Hurricane Michael</p> <p><a href="#">FL-2018-04</a>, Tax Relief for Victims of Hurricane Michael in Florida</p> <p>The Internal Revenue Service has provided temporary relief from certain requirements of the Internal Revenue Code to allow owners and operators of low-income housing projects located anywhere in the United States and its territories to provide temporary emergency housing to individuals who are displaced by a major disaster from their principal residences, regardless of income.</p> <p>This special relief, detailed in Revenue Procedure 2014-49 and Revenue Procedure 2014-50, authorizes owners and operators, in conjunction with agencies and issuers, to disregard the income limits, transience rules and certain other restrictions that normally apply to low-income housing units when providing temporary emergency housing to displaced individuals.</p> <p>As a result, owners and operators can offer temporary emergency housing to displaced individuals who lived in a county or other local jurisdiction designated for individual assistance by the Federal Emergency Management Agency (<a href="#">FEMA</a>). Currently, this includes parts of Florida, Georgia, North Carolina, South Carolina and Virginia, though FEMA may add other locations in the future. Upon approval, emergency housing can be provided for up to a year after the close of the month in which the major disaster was declared by the President.</p> <p>This relief automatically applies as soon as the President declares a major disaster and FEMA designates any locality for individual or public assistance. For that reason, individuals affected by some other recent major disasters may also qualify for emergency housing relief. For a list of recent disasters, see the <a href="#">disaster relief</a> page on IRS.gov.</p>

State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
			<p>Although owners and operators of low-income housing projects are allowed to offer temporary housing to qualified disaster victims, they are not required to do so. For those who do, special rules apply, detailed in Revenue Procedure <a href="#">2014-49</a> and Revenue Procedure <a href="#">2014-50</a>, available on IRS.gov.</p>
Federal - SEC	<p><a href="#">Order</a> – Release Nos. 34-84440 and IC-33272 (10/16/18)  <a href="#">Interim final temporary rules</a> – Release No. 33-10567</p>		<p>The SEC said it is providing regulatory relief to accountants, public companies, investment companies, transfer agents, municipal advisors, and others affected by the hurricane. The SEC issued an <a href="#">order</a> that conditionally exempts those who were affected from certain requirements of the federal securities laws for periods after the catastrophic storm.</p> <p>The SEC also adopted <a href="#">interim final temporary rules</a> extending filing deadlines for certain reports and forms required from companies to file under Regulation Crowdfunding and Regulation A.</p> <p>The time period for the relief specified in Sections II and VI of this Order is as follows:</p> <ul style="list-style-type: none"> <li>• With respect to those persons or entities affected by Hurricane Michael, for the period from and including October 10, 2018 to November 21, 2018, all reports, schedules or forms must be filed on or before November 23, 2018.</li> </ul> <p>Accordingly, IT IS ORDERED, pursuant to Section 36 of the Exchange Act, that a registrant (as defined in Exchange Act Rule 12b-2) subject to the reporting requirements of Exchange Act Section 13(a) or 15(d), and any person required to make any filings with respect to such a registrant, is exempt from any requirement to file or furnish materials with the Commission under Exchange Act Sections 13(a), 13(d), 13(f), 13(g), 14(a), 14(c), 14(f), 15(d) and 16(a), Regulations 13A, 13D-G, 14A, 14C and 15D, and Exchange Act Rules 13f-1, 14f-1 and 16a-3, as applicable, where the conditions below are satisfied.</p>

State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
			<p><i>Conditions.</i></p> <p>(a) The registrant or person other than a registrant is not able to meet a filing deadline due to Hurricane Michael and its aftermath;</p> <p>(b) The registrant or person other than a registrant files with the Commission any report, schedule or form required to be filed during the applicable period of relief on or before the applicable deadline set forth in Section I; and</p> <p>(c) In any such report, schedule or form filed pursuant to this Order, the registrant or person other than a registrant must disclose that it is relying on this Order and state the reasons why, in good faith, it could not file such report, schedule or form on a timely basis. Accordingly, IT IS ORDERED, pursuant to Section 36 of the Exchange Act, that a registrant or any other person is exempt from the requirements to furnish proxy statements, annual reports and other soliciting materials, as applicable (the “Soliciting Materials”), and the requirements of the Exchange Act and the rules thereunder to furnish information statements and annual reports, as applicable (the “Information Materials”), where the conditions below are satisfied.</p> <p><i>Conditions.</i></p> <p>(a) The registrant’s security holder has a mailing address located within a zip code where, as a result of Hurricane Michael, the registrant’s common carrier has suspended delivery service of the type or class customarily used by the registrant;</p> <p>(b) The registrant or other person making a solicitation has followed normal procedure when furnishing the Soliciting Materials to the security holder in order to ensure that the Soliciting Materials preceded or accompanied the proxy, as required by the rules applicable to the particular form of Soliciting Materials, or, in the case of Information Materials, the registrant has followed normal procedure when furnishing the Information Materials to the security holder in accordance with the rules applicable to Information Materials; and</p>

State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
			<p>(c) If requested by the security holder, the registrant or other person provides the Soliciting Materials or Information Materials by a means reasonably designed to furnish the Soliciting Materials or Information Materials to the security holder. Any registrant or other person in need of additional assistance related to deadlines, delivery obligations or their public filings, should contact the Division of Corporation Finance at (202) 551-3500 or at <a href="https://tts.sec.gov/cgi-bin/corp_fin_interpretive">https://tts.sec.gov/cgi-bin/corp_fin_interpretive</a>. Accordingly, IT IS ORDERED, pursuant to Sections 6(c) and 38(a) of the Company Act that for the period from and including October 10, 2018 to November 21, 2018, a registered investment company is exempt from the requirements of Section 30(e) of the Company Act and Rule 30e-1 thereunder to transmit annual and semi-annual reports to investors affected by Hurricane Michael; and</p> <p>For the period from and including October 10, 2018 to November 21, 2018, a registered unit investment trust is exempt from the requirements of Section 30(e) of the Company Act and Rule 30e-2 thereunder to transmit annual and semi-annual reports to unitholders affected by Hurricane Michael,</p> <p><i>Provided that:</i></p> <p>(a) The affected investor’s mailing address for transmittal as listed in the records of the registered investment company has a zip code for which the registered investment company’s common carrier has suspended mail service, as a result of Hurricane Michael, of the type or class customarily used by the registered investment company for transmittal of reports; and</p> <p>(b) The registered investment company or other person promptly transmits the reports to affected investors: either (a) if requested by the investor; or (b) at the earlier of (i) November 23, 2018 or (ii) the resumption of the applicable mail service.</p> <p>Registered investment companies who are unable to</p>

State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
			<p>meet a deadline as extended by this relief, or in need of additional assistance regarding issues under the Company Act, should contact the Division of Investment Management, Office of Chief Counsel, at (202) 551-6825 or <a href="mailto:IMOCC@sec.gov">IMOCC@sec.gov</a>.</p> <p>Accordingly, IT IS ORDERED, pursuant to Sections 17A and 36 of the Exchange Act, that any registered transfer agent that is unable to comply with Section 17A and Section 17(f) of the Exchange Act and the rules promulgated thereunder, as applicable, due to Hurricane Michael and its aftermath is hereby temporarily exempted from complying with such provisions for the period from and including October 10, 2018 to November 21, 2018 where the conditions below are satisfied.</p> <p><i>Conditions.</i></p> <p>(a) A registered transfer agent relying on this Order must notify the Commission in writing by November 21, 2018 of the following:</p> <ol style="list-style-type: none"> <li>(1) The transfer agent is relying on this Order;</li> <li>(2) A statement of the reasons why, in good faith, the transfer agent is unable to comply with Section 17A and Section 17(f) of the Exchange Act and the rules promulgated thereunder, as applicable;</li> <li>(3) If the transfer agent knows or believes that the books and records it is required to maintain pursuant to Section 17A and the rules thereunder were lost, destroyed or materially damaged, information, to the extent reasonably available, as to the type of books and records that were maintained, the names of the issuers for whom such books and records were maintained, the extent of the loss of, or damage to, such books and records and the steps taken to ameliorate any such loss or damage; and</li> <li>(4) If the transfer agent knows or believes that funds or securities belonging to either issuers or security holders and within its possession were, for any reason, lost, destroyed, stolen or</li> </ol>

State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
			<p>unaccounted for, information, to the extent reasonably available, regarding the dollar amount of any such funds and the number of such securities and the steps taken to ameliorate any such loss; and</p> <p>(b) Transfer agents that have custody or possession of any security holder or issuer funds or securities shall use all reasonable means available to ensure that all such securities are held in safekeeping and are handled, in light of all facts and circumstances, in a manner reasonably free from risk of theft, loss or destruction and that all funds are protected against misuse. To the extent possible, all security holder or issuer funds that remain in the custody of the transfer agent shall be maintained in a separate bank account held for the exclusive benefit of security holders until such funds are properly remitted.</p> <p>The notification required under (a) above shall be sent to:</p> <p style="padding-left: 40px;">U.S. Securities and Exchange Commission Division of Trading and Markets Office of Clearance and Settlement 100 F Street, NE Washington, DC 20549-7010</p> <p>The Commission encourages registered transfer agents and the issuers for whom they act to inform affected security holders whom they should contact concerning their accounts, their access to funds or securities and other shareholder concerns. If feasible, issuers and their transfer agents should place a notice on their websites or providing toll free numbers to respond to inquiries. Accordingly, IT IS SO ORDERED, pursuant to Section 15B(a)(4) of the Exchange Act, that any registered municipal advisor is exempt from the requirement to file an annual update to Form MA with the Commission, as required by Section 15B of the Exchange Act and Rule 15Ba1-5(a)(1) thereunder, where the conditions below are satisfied.</p> <p><i>Conditions.</i></p>

State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
			<p>(a) The registered municipal advisor is not able to fulfill its obligation to file an annual update to the registered municipal advisor’s Form MA within 90 days of the end of the registered municipal advisor’s fiscal year due to Hurricane Michael;</p> <p>(b) The registered municipal advisor files with the Commission its annual update to Form MA required to be filed during the applicable period of relief on or before the applicable deadline set forth in Section I; and</p> <p>(c) In any such annual update to its Form MA filing, the registered municipal advisor must disclose that it is relying on this Order and state the reasons why, in good faith, it could not file such annual update to Form MA on a timely basis.</p> <p>Registered municipal advisors who are unable to meet a deadline as extended by this relief or in need of additional assistance, should contact the Office of Municipal Securities at (202) 551-5680 or <a href="mailto:munis@sec.gov">munis@sec.gov</a>.</p> <p>Accordingly, IT IS ORDERED, pursuant to Section 36 of the Exchange Act, that independent certified public accountants engaged to provide audit services to registrants and other persons required to comply with the independence requirements of the federal securities laws and the Commission’s rules and regulations thereunder are exempt from the requirements of Section 10A(g)(1) of the Exchange Act and Rule 2-01(c)(4)(i) of Regulation S-X, where the conditions below are satisfied.</p> <p><i>Conditions.</i></p> <p>(a) Services provided by the auditor are limited to reconstruction of previously existing accounting records that were lost or destroyed as a result of Hurricane Michael and such services cease as soon as the audit client’s lost or destroyed records are reconstructed, its financial systems are fully operational and the client can effect an orderly and efficient transition to management or other service</p>



State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
			<p>provider; and</p> <p>(b) Services provided by the auditor to its audit client pursuant to this Order are subject to pre-approval by the audit client’s audit committee as required by Rule 2-01(c)(7) of Regulation S-X.</p> <p>Auditors or audit clients who are in need of additional assistance or have other questions relating to auditor independence, should contact the Office of the Chief Accountant at (202) 551-5300 or <a href="mailto:OCARquest@sec.gov">OCARquest@sec.gov</a>.</p> <p>The temporary rules extend the filing deadlines for specified reports and forms due pursuant to Regulation Crowdfunding and Regulation A for certain issuers.</p> <p><b>DATES:</b> These rules are effective from October 19, 2018 through November 23, 2018, except that amendatory instruction 1 revising the authority citation of part 227 is effective October 19, 2018.</p> <p>Accordingly, pursuant to Section 28 of the Securities Act, we are adopting interim final temporary rules providing that an issuer subject to the reporting requirements of either Regulation Crowdfunding or Regulation A is exempt from any requirement to file specified reports or forms with the Commission where the conditions below are satisfied:</p> <p>(a) The issuer is not able to meet a filing deadline due to Hurricane Michael or its aftermath;</p> <p>(b) The issuer files with the Commission, on or before November 23, 2018, the report or form required to be filed pursuant to either Regulation Crowdfunding or Regulation A during the period from and including October 10, 2018 to and including November 21, 2018; and</p> <p>(c) In any such report or form, the issuer discloses that it is relying on the interim final temporary rules and states the reasons why, in good faith, it could not file such report or form on a timely basis.</p> <p>For Regulation Crowdfunding, the relief includes annual reports on Form C-AR, progress</p>

State	Guidance/Date	Guidance Relief Provisions – Hurricane Florence	Guidance Relief Provisions for Hurricane Michael
			<p>updates on Form C-U, and termination of reporting on Form C-TR. For Regulation A, the relief includes post-qualification amendments required at least every 12 months after the qualification date to include updated financial statements, annual reports on Form 1-K, semi-annual reports on Form 1-SA, special financial reports on Forms 1-K or 1-SA, current reports on Form 1-U, and exit reports on Form 1-Z.</p> <p><b>§ 230.257 Periodic and current reporting; exit report.</b></p> <p>(g) <i>Temporary relief from ongoing reporting requirements.</i> (1) An issuer that is not able to meet a filing deadline for any report or form required to be filed by 17 CFR 230.252(f)(2)(i) or this section during the period from and including October 10, 2018 to and including November 21, 2018 due to Hurricane Michael and its aftermath shall be deemed to have satisfied the filing deadline for such report or form if the issuer files such report or form with the Commission on or before November 23, 2018.</p> <p>(2) In any report or form filed pursuant to paragraph (g)(1) of this section, the issuer must disclose that it is relying on this paragraph (g) and state the reasons why, in good faith, it could not file such report or form on a timely basis.</p>