GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE

September 14, 2017

OTR TAX NOTICE–2017-04

TAX RELIEF FOR VICTIMS OF HURRICANE HARVEY OR IRMA

The Office of Tax and Revenue ("OTR") will follow certain federal tax filing deadlines that have been extended until January 31, 2018 for victims of Hurricanes Harvey or Irma who reside in presidential disaster areas.

Who Qualifies for OTR Tax Relief?

The IRS extends relief to those who live in federal government-declared presidential disaster areas. The IRS has specifically granted relief for victims in certain counties of Texas for Hurricane Harvey and certain counties of Florida for Hurricane Irma. The affected Texas counties[1] and Florida counties[2] are listed below.

What Kind of Relief is Available?

Taxpayers who live or operate businesses in one of the disaster areas are granted the following relief:

- For those taxpayers who are victims of Hurricane Harvey, tax returns payments, and other "time sensitive" acts originally due between August 23, 2017 and January 31, 2018, are extended until January 31, 2018.
- For those taxpayers who are victims of Hurricane Irma, tax returns payments, and other "time sensitive" acts originally due between September 4, 2017 and January 31, 2018, are extended until January 31, 2018.
- This will cover extended individual, partnership, corporate and unincorporated income tax returns due October 16, 2017, extended Combined Report returns due November 15, 2017, alcohol gallonage reports due September 10, 2017, and individual, corporation and unincorporated 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.

---

[1] Aransas, Austin, Bastrop, Bee, Brazoria, Calhoun, Chambers, Colorado, DeWitt, Fayette, Fort Bend, Galveston, Goliad, Gonzales, Hardin, Harris, Jackson, Jasper, Jefferson, Karnes, Kleberg, Lavaca, Lee, Liberty, Matagorda, Montgomery, Newton, Nueces, Orange, Polk, Refugio, Sabine, San Jacinto, San Patricio, Tyler, Victoria, Walker, Waller, Wharton

[2] Broward, Charlotte, Clay, Collier, Duval, Flagler, Hillsborough, Lee, Manatee, Miami-Dade, Monroe, Palm Beach, Pinellas, Putnam, Sarasota, St. Johns

How to Claim the Relief.

Affected District taxpayers should write in bold letters at the top of the first page of the return claiming the relief “HURRICANE HARVEY OR IRMA RELIEF”.

For additional information or if you were a victim of Hurricane Harvey or Irma, who filed electronically and you were charged penalties and interest for late filing, please contact the OTR’s Customer Service Administration at (202) 759-1946.