

Fifty-State Survey of Hurricane Irene Tax Extensions

State	Extension Deadline	Explanation	Source
Alabama	31-Oct-11	The Alabama Department of Revenue announced that it will offer individual and business taxpayers impacted by Hurricane Irene similar Alabama tax filing extensions as offered by the IRS. The Alabama tax relief offered allows taxpayers located in a federally declared disaster area, resulting from Hurricane Irene, until October 31, 2011, to file certain Alabama tax returns that have an original or extended due date falling between August 27, 2011, and October 31, 2011. This relief includes: Corporate estimated tax returns due Sept. 15, 2011; Individual estimated tax returns due September 15, 2011; Corporate extended income tax returns due September 15, 2011; Individual extended income tax returns due October 17, 2011; Partnership extended returns due September 15, 2011; Financial Institution Excise extended tax returns due October 17, 2011; Business Privilege extended tax returns due September 15, 2011; Business Privilege extended tax returns due October 17, 2011; and Fiduciary extended tax returns due October 17, 2011. The listed tax relief postpones certain tax filing and payment deadlines to October 31, 2011. Alabama's tax laws have no provision for the waiver of interest.	http://www.revenue.alabama.gov/prdocs/HurricaneIreneRelief.pdf
Arizona	60-day extension if return/payment is due in Sept.; 60-day extension if return/payment is due in Oct.	The Arizona Department of Revenue automatically granted a 60-day extension for all affected taxpayers having to file a return or make a payment during the month of September under Titles 42 and 43 of the Arizona Revised Statutes. For those having to file or make a payment in October, a 30-day extension will be granted. DOR will waive penalties and interest if the filing or payment is made during the extension period. This relief covers income taxes, transaction privilege (sales) and use taxes, luxury taxes, withholding taxes, and estimated payments. Depending on the extent of the damage, this extension may be lengthened and additional tax returns and/or payments may be added to the list.	http://www.azdor.gov/Portals/0/Newsroom/Hurricane%20Irene%20News%20Release.pdf
California	31-Oct-11 (but only 22-Sept-11 if preparer affected)	The IRS granted taxpayers whose preparers were affected by Hurricane Irene until September 22, 2011, to file returns normally due September 15 in IR 2011-88. California will allow this one-week extension per R&TC Section 18567(a) and 18604(a). This is a one-week extension for filing only. This relief does not apply to any tax payment requirements. This relief, which primarily applies to corporations, partnerships and trusts that previously obtained a tax filing extension, is available to taxpayers regardless of their location. The taxpayer's preparer must be located in an area that was under an evacuation order or a severe weather warning because of Hurricane Irene. The IRS granted disaster relief as announced in IR 2011-87 to individuals and business taxpayers affected by Hurricane Irene under the authority of IRC Section 7508A and California conforms. The tax relief postpones certain tax filing and payment deadlines to October 31, 2011.	http://www.ftb.ca.gov/aboutFTB/Public_Service_Bulletins/2011/Bulletin_1118.shtml

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Connecticut	31-Oct-11	Because certain Connecticut state tax returns are tied directly to federal tax returns impacted by the recently announced extensions, DRS will extend the filing and payment dates for these state tax returns to correspond to the federal extensions. The dues dates for all applicable estimates, extensions and returns originally due on or after August 27 and on or before October 31, have been extended to October 31, 2011.	http://www.ct.gov/drs/cwp/view.asp?Q=486400&A=1436
District of Columbia	22-Sep-11	The District of Columbia Office of Tax and Revenue is granting a one-week extension for filing of tax returns that are normally due September 15. The new deadline will be September 22. Please note that this is only an extension for filing, not for payment. Payments are still due September 15. Any payments that would normally be due September 15, including quarterly estimated payments and final payments that might accompany a corporate return, must be made by September 15.	http://newsroom.dc.gov/show.aspx/agency/otr/section/2/release/22367
Delaware	31-Oct-11	The Division of Revenue has announced that it will extend the filing deadline for all Delaware business income taxpayers that previously obtained a 2011 tax filing extension, regardless of whether or not the taxpayers reside in an IRS-designated Hurricane Irene and Tropical Storm Lee Disaster Area. The new tax filing extensions are due on or before October 31, 2011 for all taxpayers. The previous extension due date was September 15, 2011 for partnerships and October 3, 2011 for corporate taxes.	http://revenue.delaware.gov/services/press/11_irenerelief_2.pdf
Florida	15-Nov-11	The Florida Department of Revenue will follow the tax relief granted by the IRS to Florida corporate income tax filers affected by Hurricane Irene. For these taxpayers, the due date for filing the Florida corporate income tax return and paying the tax is extended to 15 days beyond the IRS extensions. Corporate income tax returns and payments for victims of Hurricane Irene that were due beginning August 21 through August 27 (depending on the taxpayer's location) are now due November 15, 2011.	http://dor.myflorida.com/dor/disasters/
Georgia	31-Oct-11	The Department is postponing until October 31, 2011, certain deadlines for individuals who reside, and businesses whose principal place of business is located, in the disaster area and which have been affected by the disaster. The postponement applies to return filing, tax payment and other time-sensitive acts as specified by the IRS, otherwise due as specified in the IRS relief. The Department is also following the one-week extension announced on September 1, 2011, for taxpayers whose preparers were affected by Hurricane Irene. The postponement also includes return filing, tax payment, and other time-sensitive acts related to taxes not administered by the IRS such as Georgia sales and use tax but does not apply to International Fuel Tax Agreement reports. 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 and any individual visiting the covered disaster area who was killed or injured as a result of the disaster are entitled to relief.	https://etax.dor.ga.gov/pressrel/IreneRev.pdf
Hawaii	case-by-case	The Department will consider requests for extensions to file and pay other taxes and waivers of penalties and interest on a case-by-case basis.	http://www.state.hi.us/tax/announce/ann11-23.pdf

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Idaho	31-Oct-11	Taxpayers from the disaster areas have until October 31, 2011 to mail any completed returns along with payments due from the date the disaster struck through October 31. This follows the IRS extension date. The relief is for all Idaho tax types, including income tax, sales tax, income tax withholding, and others. The relief applies both to individuals and businesses in the disaster areas, as well as to those whose tax records are located there.	http://tax.idaho.gov/n-feed.cfm?idd=238
Maryland	22-Sep-11	Following the lead of the IRS, Maryland extended the September 15, 2011 filing due date for Maryland taxpayers and their preparers affected by Hurricane Irene. Eligible taxpayers have until September 22, to file tax returns for personal and business tax filings normally due September 15.	http://www.comp.state.md.us/publications/nr/current/pr35.asp
Massachusetts	31-Oct-11	The due date for certain returns and tax payments required from affected taxpayers will be extended until October 31, 2011, consistent with the guidance stated in the IRS Release. This extension applies to tax returns and tax payments, including estimated tax payments, relating to the taxes described in TIR (see link) that either have an original or extended due date occurring between August 27, 2011 and October 31, 2011.	http://www.mass.gov/?pageID=dorterminal&L=7&L0=Home&L1=Businesses&L2=Help+%26+Resources&L3=Legal+Library&L4=Technical+Information+Releases&L5=TIRs+-+By+Year(s)&L6=2011+Releases&sid=Ador&b=terminalcontent&f=dor_rul_reg_tir_tir_11_10&csid=Ador
Minnesota	31-Oct-11	Pursuant to Minnesota's General Natural Disaster Relief Policy, the Department of Revenue will abate, reduce or refund any late filing or late payment penalty and interest for taxpayers located in a presidentially declared disaster area. All taxes and fees administered by the department are included in this policy. In the event that the IRS grants an extension of filing and payment deadlines for federal tax purposes because of a natural or manmade disaster, Minnesota automatically recognizes the extension for Minnesota tax purposes for taxpayers affected by the disaster. Affected taxpayers have until the last day of the federal extension period to file their Minnesota returns or make any required tax payments that have a due date falling within the federal extension period. No penalty or interest for late filing or payment will be charged over this special extension period. Affected taxpayers may include: residents and businesses that operate in the affected area during the time of the disaster, or residents and businesses with tax or business records lost or damaged because the records were with accountants, bookkeepers or other third parties located in a disaster area during the time of a disaster.	http://taxes.state.mn.us/other_supporting_content/Pages/disaster_policy.aspx

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New Hampshire	case-by-case	The NH Department of Revenue Administration has announced that, due to the extensive damage resulting from Hurricane Irene this past August, a Disaster Relief Request form relating to New Hampshire taxes has been developed for those in need of a deferral. Taxpayers directly impacted by the storm may use the form to request relief from filing and paying their taxes should their facts and issues qualify them such temporary relief. For those who cannot meet their filing and/or payment due dates, the Department will consider written requests for relief on a case-by-case basis for those who can demonstrate a true need.	http://www.nh.gov/revenue/
New Jersey	31-Oct-11	The New Jersey Division of Taxation is following the federal guidelines for tax relief as recently provided in the IRS announcements NJ-2011-42 and IR-2011-88 issued September 1, 2011 for victims of Hurricane Irene. New Jersey's tax relief, however, extends to taxpayers who reside or have a business in all 21 counties of New Jersey impacted by Hurricane Irene and New Jersey considers an affected taxpayer qualifying for tax relief to include businesses, individuals, those with tax records, and relief workers in areas disrupted by Hurricane Irene. Taxpayers now have until October 31, 2011 to file their New Jersey tax returns such as individual income tax, corporation business tax, sales tax, inheritance tax, estate tax, partnership and other business taxes administered by the Division of Taxation and to submit payments for any return and/or payment, including estimated payments which have either an original or extended due date occurring on or after August 27, 2011 and on or before October 31, 2011.	http://www.state.nj.us/treasury/taxation/irene-relief.shtml
New York	31-Oct-11	Extended deadlines apply to affected taxpayers, tax preparers and relief workers in identified New York counties. The relief also applies to taxpayers eligible for federal tax relief in counties in other states that are declared disaster areas because of this storm. Most filings and payments are extended to October 31, 2011, and withholding payments are extended to September 12, 2011. There are no extensions for payments required through the PrompTax system for sales tax, prepaid sales tax, and excise tax on motor fuel and diesel motor fuel, and the petroleum business tax.	http://www.tax.ny.gov/bus/multi/Irene_relief.htm
North Carolina	31-Oct-11	The Department of Revenue will offer relief for taxpayers in the following counties declared a federal disaster area: Beaufort, Carteret, Craven, Dare, Halifax, Hyde, Lenoir, Pamlico and Tyrrell. The relief is similar to that granted by the federal IRS and includes the waiver of late filing and payment penalties for businesses or individuals that had a filing and/or payment requirement for any North Carolina tax due on or after August 25, and on or before October 31, as long as the return is filed and the tax paid by October 31, 2011.	http://www.dornc.com/press/irene.html

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Ohio	31-Oct-11	The Ohio Department of Taxation will extend the filing and payment dates for a select group of taxpayers impacted by Hurricane Irene. The extension includes corporations and businesses that previously obtained a federal extension until September 15, 2011, to file their 2010 returns and individuals and businesses that received a similar extension until October 17. It also includes the estimated tax payment for the third quarter of 2011, which would normally be due September 15. Impacted taxpayers have until October 31 to meet their filing and payment obligations. The filing extension does not extend to any balance due on the extended tax return. Statutory interest is charged on the balance due when the return is filed.	http://dev.ohioscpa.com/publications/oscpa-weekly/2011/09/16/odt-announces-hurricane-irene-file-pay-extension Note - This could not be located on the Ohio Department of Taxation's website.
Oregon	31-Oct-11	If you are an individual or a business and you qualify for the federal relief, you can take the same filing extension in Oregon. NOTE: Oregon corporation tax returns are due on the 15th day of the month following the corresponding federal return (including extensions).	http://www.oregon.gov/DOR/
Pennsylvania	31-Oct-11	The Department will generally follow IRS rules outlined in recent news releases that extended federal income tax deadlines to October 31, 2011, noting that in some cases, records that individuals and businesses need to prepare their returns were destroyed by the hurricanes and tropical storm. The Pennsylvania disaster recovery deadline extension generally applies to personal income tax, corporate tax, inheritance tax, and liquid fuels and fuels tax filings and payments with due dates between August 26 and October 30, 2011.	http://www.portal.state.pa.us/portal/server.pt/document/1201451/update_-_department_of_revenue_extends_state_tax_deadlines_for_taxpayers_impacted_by_hurricane_irene_tropical_storm_lee
Rhode Island	22-Sep-11	Rhode Island Division of Taxation is granting a one-week extension for the filing of tax returns that would normally be due September 15. The new deadline will be September 22. This is an extension of time for filing, not for paying.	http://www.tax.ri.gov/notice/Rhode%20Island%20Division%20of%20Taxation%20advisory%20--%20deadline%20--%2009-06-11.pdf
South Carolina	31-Oct-11	South Carolina Department of Revenue is extending the same relief granted by the IRS to individuals and businesses located in these areas, taxpayers who have businesses in South Carolina with offices in these areas whose operations have been affected by Hurricane Irene, those whose tax records are located in these areas, those whose returns are prepared by tax professionals in these areas, and relief workers. If the IRS grants relief to other areas affected by the hurricane or grants an additional relief period, then the Department will grant the same relief and period.	http://www.sctax.org/NR/rdonlyres/0DAE2714-C54D-4419-B384-9772EFD370EE/0/IL1115.pdf
Vermont	31-Oct-11	Vermont will honor the federal extensions when the related Vermont income returns are filed by the October 31 deadline. Withholding returns and remittances due to Vermont will be extended upon showing hardship. Hardship extensions will be automatically granted where recognized by the IRS or granted on a case by case basis. The Commissioner will grant extension of payment of other miscellaneous state taxes due between August 29 and October 31 to directly affected taxpayers without penalty and interest up until October 31 on a case-by-case basis.	http://www.state.vt.us/tax/pdf.word.excel/misc/2011%20Hurricane%20Irene%20Tax%20Relief%20Information.pdf

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Virginia	22-Sep-11	The Tax Commissioner announced that Virginia will provide a one-week filing and payment extension to certain individuals and businesses affected by Hurricane Irene. This extension will apply to taxpayers located in the Commonwealth of Virginia who are unable to meet their filing obligations because the financial books and records they need to file their taxes, or their tax preparer, are located in cities and counties within the Commonwealth or are otherwise unavailable because of severe hurricane damage. Individuals and businesses in these areas will automatically be allowed an additional seven days to file income and withholding tax returns and make tax payments that have a due date, or an extended due date, of September 15, 2011. Therefore, tax returns and payments that are due on September 15, 2011, will be allowed to be filed or paid on September 22, 2011. The Virginia Department of Taxation will abate interest and any late-filing or late-payment penalties that would otherwise apply. The extension does not apply to returns or payments of sales tax or any other taxes administered by the Department of Taxation with a due date, or an extended due date after September 15, 2011.	http://www.policylibrary.tax.virginia.gov/OTP/Policy.nsf/ccd0d2ea93db9ba485256968006a39ed/ef349918cc3062fd852579030051f07a
West Virginia	31-Oct-11	The West Virginia State Tax Department will follow the Federal extension guidelines for the victims of Hurricane Irene	http://www.wva.state.wv.us/wvtax/default.aspx
Wisconsin	30-Nov-11	For federal income tax returns of corporations, affected corporations with a due date that falls on or after the applicable start date indicated above and before October 31, 2011, are granted an extension of time to file until October 31, 2011. These corporations are allowed an additional 30 days beyond October 31, 2011, to file their corresponding Wisconsin returns.	http://www.revenue.wi.gov/taxpro/news/110914.html