



## Tax Relief for Victims of Tropical Storm Imelda

The Internal Revenue Service has announced tax relief for victims of Tropical Storm Imelda, including the postponement of certain tax return filing and payment deadlines until January 31, 2020.

As of October 7, 2019, the federal government has declared the following Texas counties a disaster area qualifying for tax relief: Chambers, Harris, Jefferson, Liberty, Montgomery, and Orange counties.

**Unfortunately, Fort Bend, Waller, Brazoria and Galveston counties are not covered by the disaster relief provisions.**



The IRS is allowing eligible taxpayers to postpone certain tax return filing and payment deadlines. For those tax filings and payments that fall on or after September 17, 2019 and before January 31, 2020, the due date has been postponed until January 31, 2020. In general, individual and other reporting entities will have until January 31, 2020 to file or pay the following:

- Quarterly estimated payments normally due between September 17, 2019 and January 31, 2020.
- 2018 tax returns that are either originally due or have been extended to a due date between September 17, 2019 and January 31, 2020. This generally includes individuals, estates and trusts and fiscal year C corporations.
- Form 5500 series returns that were required to be filed between September 17, 2019 and January 31, 2020.
- Form 990 series returns for tax exempt organizations that were required to be filed between September 17, 2019 and January 31, 2020.
- Quarterly payroll and excise tax returns normally due October 15, 2019.

In addition, the IRS is waiving late deposit penalties for federal payroll and excise tax deposits due between September 17, 2019 and October 2, 2019 as long as those deposits were made by October 2, 2019.

Taxpayers who are considered to be eligible for relief include individuals whose principal residence and businesses and other entities whose principal place of business is located in the counties designated as a disaster area. Also eligible are taxpayers who are not in the covered counties, but whose records necessary to meet filing or payment deadlines are maintained in a covered disaster area. Furthermore, all relief workers affiliated with a recognized government or philanthropic organization assisting in the disaster area relief activities and any individual visiting the disaster area who was injured or killed as a result of the disaster are also eligible for the relief provisions.

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If you have any questions regarding this newsletter, please call or email us.  
Please refer to our website for updates and upcoming events.

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