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MEMORANDUM

TO: Maria Johnson, General Tax Administration - Director
FROM: Leon M. Biegalski, Executive Director
CC: Mark Hamilton, General Counsel
DATE: September 15, 2017
SUBJECT: Hurricane Irma
Corporate Income Tax
Suspension of Due Dates and Extension Periods

Subsection 213.055(2), F.S., authorizes the Executive Director of the Department of Revenue (Department) to carry out the following actions during a declared state of emergency:

- Extend the due date for tax returns and payments
- Waive interest that accrues during the state of emergency on taxes due before and during the emergency period

The legislative authority set forth in subsection 213.055(2), F.S., is separate and apart from specific authority granted to state agencies in an Executive Order.

On September 4, 2017, the Governor of the State of Florida, Rick Scott, issued Executive Order Number 17-235 declaring a state of emergency in response to the threat of Hurricane Irma. On September 5, 2017, Governor Scott requested that President Donald J. Trump declare a pre-landfall emergency for the State of Florida in preparation for Hurricane Irma. President Trump approved Governor Scott's request on September 5, 2017, and declared that an emergency exists in the State of Florida due to the emergency conditions resulting from Hurricane Irma.

On September 13, 2017, the Internal Revenue Service (I.R.S.) granted tax relief for Hurricane Irma victims in parts of Florida, as set forth in I.R.S. declaration number FL-2017-04, by postponing certain deadlines, including the filing of corporate income tax returns, for taxpayers in covered disaster areas affected by the storm. As of September 14, 2017, the I.R.S. updated the Florida counties it included within the covered disaster areas designation that may qualify for tax relief to include: Alachua, Baker, Bradford, Brevard, Broward, Charlotte, Citrus, Clay, Collier, Columbia, Desoto, Duval, Flagler, Gilchrist, Glades, Hardee, Hendry, Hernando, Highlands, Hillsborough, Indian River, Lake, Lee, Levy, Manatee, Marion, Martin, Miami-Dade, Monroe, Nassau, Okeechobee, Orange, Osceola, Palm Beach, Pasco, Pinellas, Polk, Putnam, Sarasota, Seminole, St. Johns, St. Lucie, Sumter, Suwannee, Union and Volusia.

Corporate income tax return information submitted by taxpayers to the I.R.S. is necessary for filing of a Florida corporate income tax return with the Department. As a result, pursuant to the aforementioned authority, due dates and extension periods for filing Florida corporate income tax returns and paying tentative tax are suspended until February 15, 2018, which is 15 days after the federal filing extension provided for this disaster for affected taxpayers. The I.R.S. declaration noted above should be referenced for information specifically defining which corporations are affected taxpayers.

[Subsections 220.222(1) and (2), 220.31(1) and (2), and 220.32(1), F.S.]

Pursuant to the aforementioned authority, due dates for estimated corporate income tax payments are suspended until February 15, 2018.

[Subsections 220.241(1), and (2), and 220.33(1), (2), and (3), F.S.]

This suspension of due dates and extension periods for corporate income tax is in effect, and applies to affected taxpayers from all counties designated by the I.R.S. for tax relief from this disaster situation, including counties so designated after issuance of this memorandum.