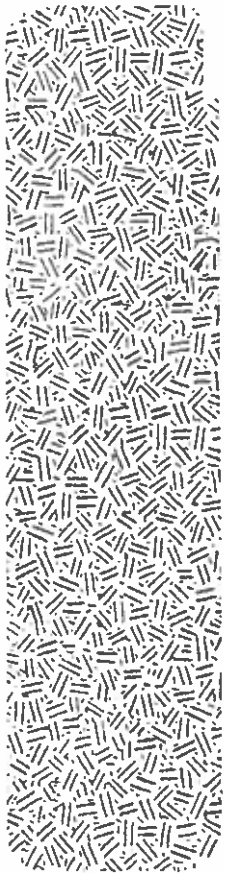


Internal Revenue Service
Submission Processing Center
Cincinnati, OH 45999

Official Business
Penalty for Private Use, \$300

*Noted
today*



09/30

A standard 1D barcode located at the bottom of the page, below the date "09/30".



Small Business/Self-Employed Division

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

September 20, 2019

Deborah Curry, CPA, CGMA
FICPA President/CEO
3800 Esplanade Way, Suite 210
Tallahassee, FL 32311

Dear Ms. Curry:

I am responding to your inquiry dated September 3, 2019. You asked that we provide any and all additional tax relief available for taxpayers affected by Hurricane Dorian. Thank you for reaching out to us.

The President has not determined that a federal disaster event occurred in Florida due to Hurricane Dorian, so we can't take any action at this time. We will continue to monitor the situation and post any disaster relief we can provide on our website at www.irs.gov/newsroom/around-the-nation.

Our authority to grant disaster relief is found in 26 U.S.C. Section 7508A – Authority to postpone certain deadlines by reason of Presidentially declared disaster or terroristic or military actions. Also, 26 U.S.C. Section 165(i)(5)(A)- Losses, defines a federally declared disaster as "any disaster subsequently determined by the President of the United States to warrant assistance by the Federal Government under the Robert T. Stafford Disaster Relief and Emergency Assistance Act."

We generally extend systemic tax relief to "affected taxpayers" in a "covered disaster area" as described in the Internal Revenue Manual (IRM) 25.16.1.3, Identification of "Covered Disaster Area," Postponement Period and "Affected Taxpayers." Specifically, IRM 25.16.1.3 provides the IRS will grant relief to the areas identified by FEMA for its Individual Assistance to Households and Families Program.

For taxpayers who experienced a disaster related hardship and did not receive disaster assistance, IRM 25.15.1.5, Disaster Tax Relief, provides:

The IRS, under Internal Revenue Code Sections 6081 and 6161, may abate failure to file or failure to pay penalties for up to six months based on reasonable cause criteria. To receive the penalty abatement,

a taxpayer must call the IRS using the toll-free number listed on their penalty notice. Taxpayers must explain their situation to the assistor. If the taxpayer qualifies for the abatement, the assistor will manually adjust the tax account.

Please also visit our website at www.irs.gov/businesses/small-businesses-self-employed/penalty-relief-due-to-reasonable-cause, for more information.

I hope this information is helpful. If you have any questions, please contact Lorraine Capps, Chief, Continuity of Operations at 240-613-6547.

Sincerely,

Teara Mitchell

Teara Mitchell
Chief, Organizational Support and
Continuity of Operations