



TAX BULLETIN 17-10
Virginia Department of Taxation
September 14, 2017

**IMPORTANT INFORMATION REGARDING
THOSE AFFECTED BY HURRICANE HARVEY**

Extension & Penalty Waiver for Victims of Hurricane Harvey

Tax Commissioner Craig M. Burns has announced that Virginia will provide extensions and penalty waivers to those individuals and businesses affected by Hurricane Harvey. To qualify, taxpayers must be unable to meet their filing obligations because the financial books and records they need to file their taxes are unavailable due to damage or power outage attributable to Hurricane Harvey.

Corporate, Individual and Fiduciary Income Tax Returns (Forms 500, 760, 763, 760PY, and 770)

Income tax returns and estimated payments with an original or extended due date between August 23, 2017 and January 31, 2018, and for which corresponding federal returns qualify for the extension granted by the Internal Revenue Service, will be granted a waiver of late filing and late payment penalties if the returns and payments are filed on or before March 2, 2018.

Withholding Tax

- Semi-weekly withholding payments (Form VA-15) due within three banking days of a payroll period subject to federal deposit and for which the Internal Revenue Service granted an extension until September 7, 2017 will be granted a waiver of late filing and late payment penalties if the Virginia payments are made on or before September 20, 2017. Subsequent payments must be made as required by existing law. For the quarterly reconciliation of these payments (Form VA-16), see below.
- Monthly and quarterly withholding tax returns (Form VA-5) and the quarterly reconciliation of semi-weekly payments (Form VA 16) with a due date between

August 23, 2017 and January 31, 2018, and for which corresponding federal returns qualify for the extension granted by the Internal Revenue Service, will be granted a waiver of late filing and late payment penalties if the returns and payments are filed on or before January 31, 2018.

The Virginia extensions linked to extensions of corresponding federal income and withholding tax are automatic and no action is required by taxpayers. However, if a penalty is assessed and you believe that you qualify for an extension or penalty waiver, please contact the Department.

Other State Taxes Administered by the Department of Taxation

Any other state tax return and payment with a due date on or after August 23, 2017, for which the taxpayer can demonstrate hardship attributable to Hurricane Harvey, may be granted a waiver of late filing and late payment penalties upon request in writing. Written requests for waivers of penalty for other state taxes in hardship cases should be directed to the following address:

Virginia Department of Taxation
Customer Service Section
Severe Storm Relief
P.O. Box 1115
Richmond, VA 23218-1115

If you are enrolled in iFile, you may send a secure message to the Department requesting a waiver. If you would like to enroll in iFile, please visit our website at www.tax.virginia.gov.

This Tax Bulletin is available online in the [Laws, Rules & Decisions](#) section of the Department's website. If you have additional questions, please visit the Department's website at <http://www.tax.virginia.gov>, or contact the Department at (804) 367-8031 for individual income tax questions or (804) 367-8037 for business tax questions.