

## **DIVISION OF REVENUE**

### **TECHNICAL INFORMATION MEMORANDUM 2005-1**

**DATE: SEPTEMBER 2, 2005**

**SUBJECT: HURRICANE KATRINA SPECIAL TAX RELIEF**

The Delaware Division of Revenue has implemented special relief for taxpayers in the Presidential Disaster Areas struck by Hurricane Katrina in conjunction with the issuance of IR-2005-84 by the IRS on August 30, 2005.

Taxpayers in the effected area generally will have until Oct. 31, 2005, to file tax returns and submit tax payments. The Delaware Division of Revenue will abate interest and any late filing or late payment penalties that would otherwise apply. This relief includes the September 15<sup>th</sup> due date for estimated taxes and for calendar-year corporate returns with automatic extensions. In addition, collections and collection enforcement procedures will be deferred for six months for any taxpayer residing in the effected areas who makes such a request.

The disaster areas designated for individual relief include:

- 31 Louisiana parishes: Acadia, Ascension, Assumption, Calcasieu, Cameron, East Baton Rouge, East Feliciana, Iberia, Iberville, Jefferson, Jefferson Davis, Lafayette, Lafourche, Livingston, Orleans, Pointe Coupee, Plaquemines, St. Bernard, St. Charles, St. Helena, St. James, St. John, St. Mary, St. Martin, St. Tammany, Tangipahoa, Terrebonne, Vermilion, Washington, West Baton Rouge and West Feliciana;
- 15 Mississippi counties: Amite, Forrest, George, Greene, Hancock, Harrison, Jackson, Lamar, Marion, Pearl River, Perry, Pike, Stone, Walthall, and Wilkinson; and
- Three Alabama counties: Baldwin, Mobile and Washington.

Among the tax relief details are the following:

- The Disaster Designation for this area is "Hurricane Katrina" — taxpayers mark their State of Delaware tax related forms with this designation in red.