



**The Georgia Society
of Certified Public Accountants**

October 11, 2018

Ms. Mary Beth Murphy
Commissioner
Small Business/Self Employed
Internal Revenue Service
5000 Ellin Road
Lanham, Maryland 20706

Re: Hurricane Michael Filing Deadlines

Dear Commissioner Murphy:

On behalf of the 21,000 licensed CPAs in the state of Georgia, we respectfully request that you take immediate action regarding Hurricane and Tropical Storm Michael and the SBSE Memorandum 25.16.1 dated June 13, 2017 with the subject of Interim Guidance on Disaster Assistance and Emergency Relief Policy Change. This memorandum clearly articulates that disaster policy was expanded during Hurricane Matthew and, provides the Commissioner the flexibility to provide the same relief during future Disaster events. We ask that you provide this and any other relief now, for instances surrounding Hurricane and Tropical Storm (HTS) Michael specific to any FEMA declarations for Public Assistance as they are declared in Georgia.

As you are aware, many CPAs, tax practitioners and small businesses are struggling with meeting the upcoming tax deadlines in a timely fashion. In the case of HTS Michael, it occurred very close to a major filing date which alone has caused issues with timely filing. In addition to the time of year this storm occurred, with widespread power/internet outages, many CPAs find themselves in a situation where timely filing is just not possible. Therefore, The Georgia Society of CPAs recommends that the Internal Revenue Service (IRS), due to the unusual factors relating to HTS Michael, authorize and provide an expansion of relief to include Public Assistance areas as they are declared disasters by FEMA. Additionally, we ask for consideration of Georgia counties affected by HTS Michael to be included in the filing relief in place for HTS Michael.

Governor Deal, GEMA, the President, FEMA, and the IRS have all done phenomenal work as it relates to handling HTS Michael and ensuring that relief reaches those affected as expeditiously as possible. The timing of these natural disasters and specifically the proximity to major filing deadlines, make them very difficult to act upon quick enough to provide everyone the immediate peace of mind individuals and businesses need. However, it is the closeness to these major filing deadlines that make it imperative to act that much quicker.



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Thus, we urge the IRS to act now and consider this additional relief being requested. Thank you for your attention to this matter. Please contact Don Cook, Vice President, Legislative Affairs at 404-504-2935 or don.cook@gscpa.org with any questions.

Sincerely,

K. Scott Collins, CPA, Chair
The Georgia Society of CPAs

Boyd E. Search, CEO
The Georgia Society of CPAs

cc: Georgia Congressional Delegation