



E. STEVEN LAUER, PROFESSIONAL ASSOCIATION

ATTORNEYS AT LAW

3426 Ocean Drive, Vero Beach, Florida 32963 772-234-4200

[www.verolaw.org](http://www.verolaw.org)

## Legal Legend

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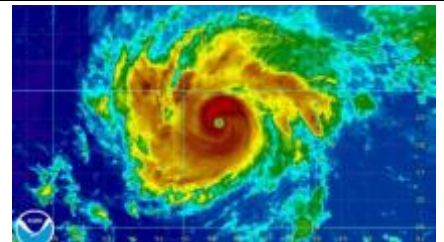
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## TAX CONSEQUENCES OF 2017 HURRICANES

The IRS is giving Hurricane Harvey, Irma, and Maria victims in Florida, Georgia, Puerto Rico, the Virgin Islands, and parts of Texas until Jan. 31, 2018 to file certain individual and business tax returns and make certain tax payments. A taxpayer does not need to contact the IRS to receive these extensions as the IRS automatically provides filing and penalty relief to any taxpayer with an IRS address of record located in the disaster areas.



The extension includes the Sept. 15, 2017 and Jan. 16, 2018 deadlines for making quarterly estimated tax payments. For individual tax filers, it also includes 2016 income tax returns that received a tax-filing extension until Oct. 16, 2017, however, there is no extension for payments due Oct. 16, 2017.

A variety of business tax deadlines are also affected including the Oct. 31 deadline for quarterly payroll and excise tax returns. Businesses with extensions also have the additional time including, among others, calendar-year partnerships whose 2016 extensions run out on Sept. 15, 2017 and calendar-year tax-exempt organizations whose 2016 extensions run out on Nov. 15, 2017. In addition, the IRS is waiving late-deposit penalties for federal payroll and excise tax deposits normally due during the first 15 days of the disaster period.

The Florida Department of Revenue has extended the August 2017 reporting period due dates until September 29, 2017 for the following taxes, surcharges, and fees: sales and use tax; solid waste and surcharge fees (lead-acid battery fees, new tire fees, rental car surcharge); and prepaid wireless E911 fee. The Florida Department of Revenue has also allowed an extension of the tax deadlines for those qualifying for FEMA aid. Electronic payments initiated no later than 5:00 p.m., ET, on September 28, 2017, will be considered timely filed.

For more information on the IRS extensions and the Florida Department of Revenue extensions, visit their websites at <http://www.IRS.gov> and <http://floridarevenue.com/> or contact us.

## ELECTRONIC WILLS

Over the summer of 2017, Governor Scott vetoed a bill passed by the Florida Legislature that would have allowed residents of Florida and other states to create wills electronically in Florida. A testator would have been able to use an online service to execute their will, which would then be stored electronically by a custodian.

In his letter explaining why he vetoed the bill, Governor Scott stated, “Rather than sign an imperfect bill into law, I encourage the Legislature to continue to work on answering these outstanding questions and address the issues comprehensively during the next legislative session.” This suggests that the Florida legislature may make another attempt to pass a similar bill on electric bills, with some revisions.

One of the issues he cited for veto was the extended “presence” requirements for two reasons. The electronic will act would extend the “presence” requirement for electronic wills to allow for the testator and the attesting witnesses, referred to as the “persons communicating,” to be in different physical locations so long as several requirements are met. The first reason that Governor Scott was concerned with this aspect was that it would not “adequately ensure authentication of the identity of the parties to the transaction and are not cohesive with the notary provisions” under Florida Law. The second reason he was concern was that the Legislature had not addressed “substantive changes and outstanding questions” before voting on the bill.

The other issue Governor Scott cited was that the will of a nonresident must be probated in Florida court where the custodian was located, which would burden the Florida court systems.

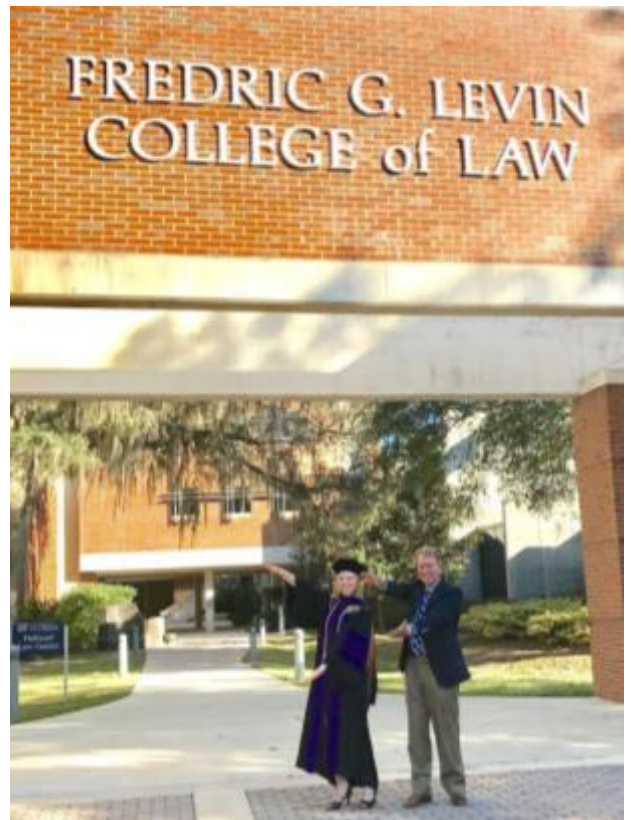
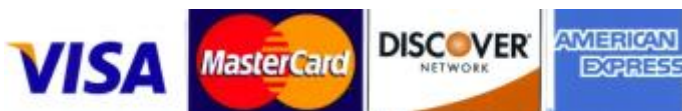
If these issues of the Governor’s concern are addressed by the Florida Legislature in the bill’s next iteration, Florida could see a substantial change in Probate law. In addition, the Florida Legislature could consider adopting a uniform electronic will statute that has passed the legislature of several states already.

### EVA IS BACK AT SCHOOL

Last month, Eva Lauer returned to the University of Florida, Levin College of Law to complete her masters of law in taxation (LL.M.). She will return next summer after she graduates in May of 2018.

### NOW ACCEPTING CREDIT CARDS

As an added convenience to our clients, our office is now able to accept payments by credit card with payment of an additional 2.75% “convenience fee”.



Eva and Steve at the University of Florida