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IRS provides tax relief for taxpayers affected by June 2021 storms in Michigan

Taxpayers in Michigan affected by June 2021 storms now have until November 1, 2021, to file various individual and business tax returns and make tax payments.

An IRS release—[**MI-2021-01**](#) (July 21, 2021)—explains that after a disaster declaration by the Federal Emergency Management Agency (FEMA) for the storms that began June 25, 2021, “affected taxpayers” in Washtenaw and Wayne counties may be eligible for tax relief. This relief applies for individual taxpayers affected by the storms if residing or having a business in these counties.

The FEMA declaration permits the IRS to postpone certain tax-filing and tax-payment deadlines for taxpayers who reside or have a business in the disaster area.

- Certain deadlines falling on or after June 25, 2021, and before November 1, 2021, are postponed through November 1, 2021 (including the deadlines for filing individual income tax returns and making payments of tax).
- The November 1, 2021 deadline applies to the quarterly estimated tax payment normally due on September 15, 2021.
- The November 1, 2021 deadline also applies to the quarterly payroll and excise tax returns normally due on August 2, 2021.
- Penalties on deposits due on or after June 25, 2021, and before July 12, 2021, will be abated as long as the tax deposits were made by July 12, 2021.
- The August 31, 2021 deadline to file tax year 2021 Form 2290, *Heavy Highway Vehicle Use Tax Return*, for vehicles is also delayed to November 1, 2021.

If an affected taxpayer receives a late-filing or late-payment penalty notice from the IRS that has an original or extended filing, payment or deposit due date that falls within the postponement period, the taxpayer is directed to call the telephone number on the notice to have the IRS abate the penalty.

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