



TaxNewsFlash

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Tax relief for taxpayers in Mississippi affected by Hurricane Ida

The IRS issued a release announcing that taxpayers in Mississippi that were affected by Hurricane Ida now have until November 1, 2021, to file individual and business tax returns and to make certain tax payments.

The IRS release—[IR-2021-180](#) (September 9, 2021)—explains that the IRS is offering relief to any area designed by the Federal Emergency Management Agency (FEMA) as qualifying for individual or public assistance. Taxpayers in all 82 counties and the Mississippi Choctaw Indian Reservation may qualify for tax relief.

The tax relief postpones various tax filing and payment deadlines that occur starting on August 28, 2021. As a result, affected individuals and businesses will have until November 1, 2021, to file returns and pay any taxes that were originally due during this period.

- Individuals who had a valid extension to file their 2020 return due to run out on October 15, 2021, will now have until November 1, 2021, to file. Because tax payments related to these 2020 returns were due on May 17, 2021, those payments are not eligible for this relief.
- The November 1, 2021 deadline also applies to quarterly estimated income tax payments due on September 15, 2021, and the quarterly payroll and excise tax returns normally due on November 1, 2021.
- Businesses with an original or extended due date also have the additional time including, among others, calendar-year partnerships and S corporations with 2020 extensions that run out on September 15, 2021, and calendar-year corporations with 2020 extensions that run out on October 15, 2021.
- Penalties on payroll and excise tax deposits due on or after August 28, 2021, and before September 13, 2021, will be abated as long as the deposits are made by September 13, 2021.

The IRS automatically provides filing and penalty relief to any taxpayer with an IRS address of record located in the disaster area. Therefore, taxpayers do not need to contact the agency to get this relief. However, 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 falling within the postponement period, the taxpayer should call the number on the notice to have the penalty abated.

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