

TaxNewsFlash

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IRS expands tax relief, certain taxpayers in Mississippi affected by Hurricane Ida

The IRS today issued a release announcing that certain taxpayers in Mississippi that were affected by Hurricane Ida now have until January 3, 2022 (instead of November 1, 2021) to file individual and business tax returns and to make certain tax payments.

Today's release expands the tax return filing and tax payment relief previously offered to taxpayers in the entire state by extending the relief period to certain taxpayers within the state.

Background

Previously, in September 2021, the IRS announced that taxpayers in the entire state of Mississippi qualified for hurricane-related relief—thereby generally postponing various tax filing and payment deadlines until November 1, 2021. Read [TaxNewsFlash](#)

Expanded relief

Today's IRS release—[IR-2021-210](#) (October 27, 2021)—explains that the IRS is extending the relief period for taxpayers in certain parts of Mississippi that are newly designated for either individual or public assistance following last week's disaster declaration by the Federal Emergency Management Agency (FEMA).

The IRS thus is extending to January 3, 2022, the tax return filing and tax payment deadlines relief to taxpayers in the following counties: Amite, Claiborne, Copiah, Covington, Franklin, Georgia, Hancock, Harrison, Jackson, Jefferson, Jefferson Davis, Lawrence, Lincoln, Pearl River, Pike, Simpson, Walthall, Wayne, and Wilkinson. The IRS release also states that any jurisdiction added to the FEMA declaration will automatically receive this expanded IRS relief.

The November 1, 2021 deadline remains in effect for eligible taxpayers in other parts of Mississippi.

For qualifying taxpayers:

- The January 3, 2022 deadline applies to quarterly estimated income tax payments that were 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 may have additional time (including calendar-year partnerships and S corporations with 2020 extensions that ran out on September 15, 2021, and calendar-year corporations with 2020 extensions that ran out on October 15, 2021).
- The January 3, 2022 deadline applies for tax-exempt organizations, reporting on a calendar-year basis, with 2020 extensions that will run out on November 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 were 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 IRS to obtain this relief. However, if an affected taxpayer receives a late-filing or late-payment penalty notice from the IRS and the taxpayer has an original or extended filing, payment or deposit due date falling within the postponement period, the taxpayer is instructed to call the number on the notice to have the penalty abated.

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