



# TaxNewsFlash

## United States



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## IRS filing, payment relief for taxpayers affected by Hurricane Ida (Connecticut)

The IRS today issued a release announcing that taxpayers in Connecticut that were affected by Hurricane Ida now have until January 3, 2022, to file individual and business tax returns and to make certain tax payments.

As explained in the IRS release—[IR-2021-213](#) (November 3, 2021)—the tax relief is available with regard to any area designated by the Federal Emergency Management Agency (FEMA) as qualifying for individual or public assistance. Currently, this includes Fairfield and New London counties, including the Mashantucket Pequot Tribal Nation and the Mohegan Tribal Nation.

The tax relief postpones various tax filing and payment deadlines that occurred starting on September 1, 2021. As a result, affected individuals and businesses will have until January 3, 2022, 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 that ran out October 15, 2021, will now have until January 3, 2022, 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 January 3, 2022 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.
- The January 3, 2022 deadline also applies to tax-exempt organizations, reporting on a calendar-year basis, that had a valid extension due to run out on November 15, 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 ran out on September 15, 2021, and calendar-year corporations with 2020 extensions that ran out on October 15, 2021.
- Penalties on payroll and excise tax deposits due on or after September 1, 2021, and before September 16 will be abated as long as the deposits were made by September 16, 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 is instructed to call the number on the notice to have the penalty abated.

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