



# TaxNewsFlash

## United States



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## IRS expands tax relief to all taxpayers in Mississippi affected by Hurricane Ida

The IRS today issued a release announcing that taxpayers throughout Mississippi 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.

### Previously granted relief

- The IRS in September 2021 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](#)
- The IRS in October 2021 announced additional tax relief for taxpayers in 19 counties in Mississippi—allowing them until January 3, 2022 (instead of November 1, 2021) to file certain returns and remit certain tax payments. Read [TaxNewsFlash](#)

### Expanded relief

Today's IRS release—[IR-2021-230](#) (November 17, 2021)—explains that the IRS is expanding the extended relief period to cover the entire state of Mississippi following the decision by the Federal Emergency Management Agency (FEMA) to add 63 counties to its disaster declaration.

- 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 (this includes 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 ran out 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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