

# TaxNewsFlash

## United States



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## IRS provides tax relief for taxpayers affected by tornadoes in Kentucky

The IRS today issued a release announcing that taxpayers in Kentucky that were affected by the December 2021 tornadoes now have until May 16, 2022, to file individual and business tax returns and to make certain tax payments.

As explained in today's IRS release—[IR-2021-248](#)—following the recent disaster declaration issued by the Federal Emergency Management Agency (FEMA), individuals who live or have a business in Caldwell, Fulton, Graves, Hopkins, Marshall, Muhlenberg, Taylor, and Warren counties may qualify for tax relief.

The tax relief postpones various tax filing and payment deadlines that occurred starting on December 10, 2021. As a result, affected individuals and businesses will have until May 16, 2022, to file returns and pay any taxes that were originally due during this period.

The May 16, 2022 deadline applies to:

- 2021 individual income tax returns due on April 18, 2022
- Various 2021 business returns normally due on March 15 and April 18, 2022
- 2021 IRA contributions
- Farmers who choose to forgo making estimated tax payments and normally file their returns by March 1 (to file their 2021 return and pay any tax due)
- Quarterly estimated income tax payments due on January 18 and April 18, 2022—this means that individual taxpayers can skip making the fourth quarter estimated tax payment, normally due January 18, 2022, and instead include it with the 2021 return that they file, on or before May 16, 2022
- Quarterly payroll and excise tax returns normally due on January 31 and May 2, 2022

Penalties on payroll and excise tax deposits due on or after December 10 and before December 27 will be abated as long as the deposits are made by December 27, 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 directed to call the number on the notice to have the penalty abated.

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