

TaxNewsFlash

United States



No. 2021-506
December 22, 2021

IRS extends Hurricane Ida tax relief to taxpayers in six states to February 15, 2022

The IRS today issued a release announcing that taxpayers affected by Hurricane Ida in six states now have until February 15, 2022 (extended from January 3, 2022) to file various individual and business tax returns and make tax payments.

The updated relief covers the entire states of Louisiana and Mississippi and parts of the states of New York, New Jersey, Connecticut, and Pennsylvania.

According to today's IRS release—[IR-2021-254](#)—the updated relief postpones various tax filing and payment deadlines that occurred starting on dates that vary by state:

- August 26, 2021, for Louisiana—read about previously granted relief in [TaxNewsFlash](#)
- August 28, 2021, for Mississippi—read about previously granted relief in [TaxNewsFlash](#)
- August 31, 2021, for Pennsylvania—read about previously granted relief in [TaxNewsFlash](#)
- September 1, 2021, for New York, New Jersey, and Connecticut—read about previously granted relief in [TaxNewsFlash](#) and [TaxNewsFlash](#)

With the IRS relief announced today, affected individuals and businesses have until February 15, 2022, to file returns and pay any taxes that were originally due during this period.

- Accordingly, individuals who had a valid extension to file their 2020 return that expired October 15, 2021, now have until February 15, 2022, to file. The IRS cautioned that because tax payments related to these 2020 returns were due on May 17, 2021, those payments are not eligible for this relief.
- The February 15 deadline also applies to quarterly estimated income tax payments that were due September 15, 2021, and January 18, 2022. Eligible taxpayers can skip making their estimated tax payments for both of these quarters (the third and fourth quarters of 2021) and instead make payment by the original due date of their 2021 income tax returns.

- The February 15 deadline also applies to the quarterly payroll and excise tax returns normally due on November 1, 2021, and January 31, 2022. Businesses with an original or extended due date also have the additional time (this relief is available for calendar year partnerships and S corporations with 2020 extensions expired on September 15, 2021, and calendar year corporations with 2020 extensions expired on October 15, 2021). [NOTE: The IRS revised this part of the guidance on December 30, 2021—read [TaxNewsFlash](#).]
- The relief applies to calendar year tax-exempt organizations with 2020 extensions expired November 15, 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.

In addition, the IRS reported it will work with any taxpayer who lives outside the designated disaster area but whose records necessary to meet a deadline occurring during the postponement period are located in the affected area. Taxpayers qualifying for relief who live outside the disaster area are directed to contact the IRS at +1 866 562-5227.

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