

# TaxNewsFlash

## United States



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## IRS provides tax relief for taxpayers affected by storms in Alabama

The IRS today issued a release announcing that taxpayers in Alabama that were affected by October 2021 storms and flooding now have until February 28, 2022, to file individual and business tax returns and to make certain tax payments.

As explained in today's IRS release—[AL-2021-03](#) (December 28, 2021)—following a disaster declaration issued by the Federal Emergency Management Agency (FEMA), individuals who live or have a business in Jefferson and Shelby counties may qualify for relief.

The tax relief postpones various tax filing and payment deadlines that occurred starting on or after October 6, 2021, and before February 28, 2022. For example, the February 28, 2022 deadline applies to:

- The quarterly estimated tax payment normally due on January 18, 2022
- The quarterly payroll and excise tax returns normally due on January 18, 2022
- The quarterly payroll and excise tax returns normally due on January 31, 2022

Penalties on deposits due on or after October 6, 2021, and before October 21, 2021, will be abated as long as the tax deposits were made by October 21, 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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