



TaxNewsFlash

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IRS provides tax relief for taxpayers affected by Washington State flooding, mudslides

The IRS today issued a release announcing that taxpayers in Washington State that were affected by November 2021 flooding and mudslides now have until March 15, 2022, to file individual and business tax returns and to make certain tax payments.

As explained in today's IRS release—[WA-2022-01](#)—following a disaster declaration issued by the Federal Emergency Management Agency (FEMA), individuals who live or have a business in Clallam, Skagit, and Whatcom counties; and the Lummi Nation, Nooksack and Quileute tribes may qualify for tax relief.

Various tax filing and payment deadlines that occurred starting on or after November 13, 2021, and before March 15, 2022, are postponed to March 15, 2022.

For example, the March 15, 2022 deadline applies to:

- Quarterly estimated tax payments, normally due on January 18, 2022
- Quarterly payroll and excise tax returns, normally due on January 31, 2022
- 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)

Penalties on payroll and excise tax deposits due on or after November 13, 2021, and before November 29, 2021, will be abated as long as the tax deposits were made by November 29, 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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