



TaxNewsFlash

United States



No. 2022-027
January 20, 2022

IRS provides tax relief for taxpayers affected by Tennessee storms, tornadoes

The IRS today issued a release announcing that taxpayers in Tennessee that were affected by December 2021 storms, straight-line winds, and 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—[TN-2022-01](#)—following a disaster declaration issued by the Federal Emergency Management Agency (FEMA), individuals who live or have a business in Cheatham, Davidson, Dickson, Gibson, Henderson, Henry, Lake, Obion, Stewart, Sumner, Weakley, and Wilson counties may qualify for tax relief.

Various tax filing and payment deadlines that occurred starting on or after December 10, 2021, and before May 16, 2022, are postponed to May 16, 2022.

For example, the May 16, 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 December 10, 2021, and before December 27, 2021, will be abated as long as the tax deposits were made by December 27, 2021.

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 that falls within the postponement period, the taxpayer is directed to call the telephone number on the notice to have the IRS abate the penalty. The IRS automatically identifies taxpayers located in the covered disaster area and applies filing and payment relief but affected taxpayers who reside or have a business located outside the covered disaster area are directed to call the IRS disaster hotline to request the tax relief.

kpmg.com/socialmedia



The information contained in TaxNewsFlash is not intended to be "written advice concerning one or more Federal tax matters" subject to the requirements of section 1037(a)(2) of Treasury Department Circular 230, as the content of this document is issued for general informational purposes only, is intended to enhance the reader's knowledge on the matters addressed therein, and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any member firm.

Direct comments, including requests for subscriptions, to [Washington National Tax](#). For more information, contact KPMG's Federal Tax Legislative and Regulatory Services Group at +1 202.533.4366, 1801 K Street NW, Washington, DC 20006-1301.

To unsubscribe from TaxNewsFlash-United States, reply to [Washington National Tax](#).

[Privacy](#) | [Legal](#)