



# TaxNewsFlash

United States



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

The IRS today announced that taxpayers in parts of Mississippi affected by severe storms, straight-line winds, and tornadoes now have until October 16, 2023, to file various individual and business tax returns and make tax payments.

According to the IRS release—[MS-2023-03](#) (August 15, 2023)—following the disaster declaration issued by the Federal Emergency Management Agency (FEMA), individuals and households that reside or have a business in Claiborne, Copiah, Covington, Jackson, Jasper, Jefferson, Jefferson Davis, Lawrence, Leake, Neshoba, Newton, Rankin, Scott, Simpson, Smith, and Wayne Counties and the Mississippi Choctaw Indian Reservation qualify for tax relief.

The declaration permits the IRS to postpone certain tax-filing and tax-payment deadlines for taxpayers who reside or have a business in the disaster area. Affected individuals and businesses will have until October 16, 2023, to file returns and pay any taxes that were originally due between June 14, 2023, and October 16, 2023.

The October 16, 2023 deadline also applies to (1) the quarterly estimated tax payments, normally due on September 15, 2023; and (2) businesses with an original or extended due date, including calendar-year partnerships and S corporations with 2022 extensions that run out on September 15, 2023.

In addition, penalties on payroll and excise tax deposits due on or after June 14, 2023, and before June 29, 2023, will be abated as long as the tax deposits were made by June 29, 2023.

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 should call the telephone number on the notice to have the IRS abate the penalty.

Affected taxpayers who reside or have a business located outside the covered disaster area can call the IRS disaster hotline to request the tax relief.

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