



# TaxNewsFlash

## United States

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### **IRS extends tax relief to taxpayers affected by Louisiana flooding**

The IRS today announced that victims of storms and flooding in Louisiana will have until January 17, 2017, to file certain individual and business tax returns and to make certain tax payments.

The IRS release—[IR-2016-105](#) (August 15, 2016)—also provides that workers assisting with relief activities and who are affiliated with a recognized government or philanthropic organization qualify for relief.

Following the disaster declaration issued by the Federal Emergency Management Agency (FEMA), the IRS announced the relief for storm-affected taxpayers in the Louisiana parishes of:

- East Baton Rouge
- Livingston
- St. Helena
- Tangipahoa

The IRS reported that other locations in Louisiana and other states possibly may be added in coming days, based on damage assessments by FEMA.

#### **Tax relief**

The tax relief postpones various tax filing and payment deadlines that occurred starting on August 11, 2016, until January 17, 2017.

- Affected individuals and businesses will have until January 17, 2017, to file returns and pay any taxes that were originally due during this period—including the September 15 deadline for making quarterly estimated tax payments.

- For individual taxpayers, the relief measures also include 2015 income tax returns that received an extension until October 17, 2016. Tax payments related to these 2015 returns were originally due April 18, 2016, and thus are not eligible for this relief.
- Business tax deadlines subject to the relief provisions include the September 15 deadline for corporation and partnership returns on extension and the October 31 deadline for quarterly payroll and excise tax returns.
- Late-deposit penalties for federal payroll and excise tax deposits normally due on or after August 11 and before August 26 will be waived if the deposits are made by August 26, 2016.

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