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IRS Extends Oct. 15 Tax Filing Deadline For Ida Victims In New York, New Jersey

Victims of Hurricane Ida in parts of New York and New Jersey now have until Jan. 3, 2022, to file various individual and business tax returns and make tax payments, the Internal Revenue Service announced today. This is comparable to relief provided last week to Ida victims in [Louisiana](#). The IRS is offering relief to any area designated by the Federal Emergency Management Agency ([FEMA](#)) as qualifying for individual or public assistance. In New York, this currently includes Bronx, Kings, New York, Queens, Richmond and Westchester counties, and in New Jersey, it includes Bergen, Gloucester, Hunterdon, Middlesex, Passaic and Somerset counties. Taxpayers in Ida-impacted localities subsequently designated by FEMA in other parts of these states will automatically receive the same filing and payment relief. The current list of eligible localities is always available on the [disaster relief](#) page on IRS.gov.

The tax relief postpones various tax filing and payment deadlines that occurred starting on Sept. 1, 2021. As a result, affected individuals and

businesses will have until Jan. 3, 2022, to file returns and pay any taxes that were originally due during this period. This means individuals who had a valid extension to file their 2020 return due to run out on Oct. 15, 2021, will now have until Jan. 3, 2022, to file. The IRS noted, however, that because tax payments related to these 2020 returns were due on May 17, 2021, those payments are not eligible for this relief.



The Jan. 3, 2022 deadline also applies to quarterly estimated income tax payments due on Sept. 15, 2021, and the quarterly payroll and excise tax returns normally due on Nov. 1, 2021. It also applies to tax-exempt organizations, operating on a calendar-year basis, that had a valid extension due to run out on Nov. 15, 2021. Businesses with an original or extended due date also have the additional time including, among others, calendar-year partnerships and S corporations whose 2020 extensions run out on Sept. 15, 2021 and calendar-year corporations whose 2020 extensions run out on Oct. 15, 2021. In addition, penalties on payroll and excise tax deposits due on or

after Sept. 1 and before Sept. 16, will be abated as long as the deposits are made by Sept. 16, 2021.

The [IRS disaster relief](#) page has details on other returns, payments and tax-related actions qualifying for the additional time. 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 should call the number on the notice to have the penalty abated.

In addition, the IRS will work with any taxpayer who lives outside the disaster area but whose records necessary to meet a deadline occurring during the postponement period are located in the affected area. Taxpayers qualifying for relief who live outside the disaster area need to contact the IRS at 866-562-5227. This also includes workers assisting the relief activities who are affiliated with a recognized government or philanthropic organization.

Individuals and businesses in a federally declared disaster area who suffered uninsured or unreimbursed disaster-related losses can choose to claim them on either the return for the year the loss occurred (in this instance, the 2021 return normally filed next year), or the return for the prior year (2020). Be sure to write the FEMA declaration number – 4614 for New Jersey or 4615 for New York or – on any return claiming a loss. See [Publication 547](#) for details. The tax relief is part of a coordinated federal response to the damage caused by Hurricane Ida and is based on local damage assessments by FEMA. For information on disaster recovery, visit [disasterassistance.gov](https://www.disasterassistance.gov).

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