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TAXES 12/23/22

IRS Extends Tax Filing Deadlines In NY, NJ, CT, PA, LA, MS

You have to like this news if you live in one of six states that were impacted by Hurricane Ida. Back in September, the [IRS extended the Oct. 15 tax filing deadline for Ida victims until January 3, 2022](#). But now, victims of Hurricane Ida in six states have until Feb. 15, 2022 to file various individual and business tax returns and make tax payments. The updated relief covers the entire states of Louisiana and Mississippi, as well as parts of New York, New Jersey, Connecticut and Pennsylvania. The current list of eligible localities is always available on the [Around the Nation](#) section of the [disaster relief](#) page on IRS.gov. The updated relief postpones various tax filing and payment deadlines that occurred starting on dates that vary by state:

1. Aug. 26, 2021 for Louisiana,
2. Aug. 28, 2021 for Mississippi,
3. Aug. 31, 2021 for Pennsylvania and
4. Sept. 1, 2021 for New York, New Jersey and Connecticut.

As a result, affected individuals and businesses will have until Feb. 15, 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 that

ran out on Oct. 15, 2021, will now have until Feb. 15, 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 Feb. 15 extended deadline also applies to quarterly estimated income tax payments that were due on Sept. 15, 2021, and Jan. 18, 2022. This means that taxpayers in these areas can now skip making their estimated tax payments for both the third and fourth quarters of 2021 and instead include them when they file their 2021 return. The Feb. 15 deadline also applies to the quarterly payroll and excise tax returns normally due on Nov. 1, 2021, and Jan. 31, 2022. 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 ran out on Sept. 15, 2021, and calendar-year corporations whose 2020 extensions ran out on Oct. 15, 2021. It also

applies to calendar-year tax-exempt organizations whose 2020 extensions ran out on Nov. 15, 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 IRS 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).

See [Publication 547](#) for details.

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