

# IRS News Release

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## **IRS Provides Tax Relief to Mississippi Storm Victims; Tax Deadline Extended to May 16**

IR-2016-2, Jan. 7, 2016

WASHINGTON — Mississippi storm victims will have until May 16, 2016 to file their returns and pay any taxes due, the Internal Revenue Service announced today. All workers assisting the relief activities who are affiliated with a recognized government or philanthropic organization also qualify for relief.

Following this week's disaster declaration for individual assistance issued by the Federal Emergency Management Agency ([FEMA](http://www.fema.gov)), the IRS said that affected taxpayers in Benton, Coahoma, Marshall, Quitman and Tippah counties will receive this and other special tax relief. Other locations in Mississippi and other states may be added in coming days, based on damage assessments by FEMA.

The tax relief postpones various tax filing and payment deadlines that occurred starting on Dec. 23, 2015. As a result, affected individuals and businesses will have until May 16, 2016 to file their returns and pay any taxes due. This includes 2015 income tax returns normally due on April 18. It also includes the Jan. 15 and April 18 deadlines for making quarterly estimated tax payments. A variety of business tax deadlines are also affected including the Feb. 1 and May 2 deadlines for quarterly payroll and excise tax returns and the special March 1 deadline for farmers and fishermen who choose to forgo making estimated tax payments.

In addition, the IRS is waiving late-deposit penalties for federal payroll and excise tax deposits normally due on or after Dec. 23 and before Jan. 7 if the deposits are made by Jan. 7, 2016. Details on available relief can be found on the [disaster relief](#) page on IRS.gov.

The IRS automatically provides filing and penalty relief to any taxpayer with an IRS address of record located in the disaster area. Thus, taxpayers need not 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.

Individuals and businesses who suffered uninsured or unreimbursed disaster-related losses can choose to claim them on either the return for the year the loss occurred, or the return for the prior year. See [Publication 547](#) for details.

The tax relief is part of a coordinated federal response to the damage caused by severe storms and flooding and is based on local damage assessments by FEMA. For information on disaster recovery, visit [disasterassistance.gov](https://disasterassistance.gov).