

# IRS News Release

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## **IRS Provides Tax Relief to Houston Area Storm Victims; Tax Deadline Extended to Sept. 1**

IR-2016-67, April 26, 2016

WASHINGTON — Texas storm victims, including those in the Houston area, will have until Sept. 1, 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](#)), the IRS said that affected taxpayers in Fayette, Grimes, Harris and Parker counties will receive this and other special tax relief.

The tax relief postpones various tax filing and payment deadlines that occurred starting on April 17, 2016. As a result, affected individuals and businesses will have until Sept. 1, 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 April 18 and June 15 deadlines for making quarterly estimated tax payments. A variety of business tax deadlines are also affected including the May 2 and Aug. 1 deadlines for quarterly payroll and excise tax returns.

In addition, the IRS is waiving late-deposit penalties for federal payroll and excise tax deposits normally due on or after April 17 and before May 2 if the deposits are made by May 2, 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 (the 2016 return normally filed in early 2017), or on an original or amended return for the prior year—tax year 2015 in this situation. 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](http://disasterassistance.gov).