

## IRS: Tax relief now available to victims of Hurricane Ida; Oct. 15 deadline, other dates extended to Jan. 3

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WASHINGTON — Victims of Hurricane Ida that began on Aug. 26 now have until Jan. 3, 2022, to file various individual and business tax returns and make tax payments, the Internal Revenue Service announced today.

The IRS is offering this relief to any area designated by the Federal Emergency Management Agency ([FEMA](#)) as qualifying for individual or public assistance. Currently this includes the entire state of Louisiana, but taxpayers in Ida-impacted localities designated by FEMA in neighboring 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.

“During this difficult time, the IRS stands ready to help victims of Hurricane Ida,” said IRS Commissioner Chuck Rettig. “We want people affected by this devastating hurricane focused on their safety and recovery for themselves and their families. To provide assistance now and in the weeks ahead, we have a variety of different types of relief available to help people and businesses affected by this disaster.”

The tax relief postpones various tax filing and payment deadlines that occurred starting on Aug. 26, 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 extensions also have the additional time including, among others, 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 Aug. 26 and before Sept. 10, will be abated as long as the deposits are made by Sept. 10, 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.



## News Release

Internal Revenue Service  
Media Relations Office  
Washington, D.C.

Media Contact: 202.317.4000  
Public Contact: 800.829.1040  
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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 – 4611 – for Hurricane Ida in Louisiana 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](http://disasterassistance.gov).