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## IRS Extends Tax Deadline to July 15, 2020 for Tennessee Tornado Victims

Victims of this week's tornadoes and severe storms in parts of Tennessee, including Nashville, will have until July 15, 2020 (instead of April 15), to file various individual and business tax returns and make tax payments.

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Victims of this week's tornadoes and severe storms in parts of Tennessee, including Nashville, will have until July 15, 2020 (instead of April 15), to file various individual and business tax returns and make tax payments, the Internal Revenue Service has announced.

The IRS is offering this relief to any area designated by the Federal Emergency Management Agency ([FEMA](#)) as qualifying for individual assistance. Currently this includes Davidson, Putnam and Wilson counties, but taxpayers in localities added later to the disaster area 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 March 3. As a result, affected individuals and businesses will have until July 15, 2020, to file returns and pay any taxes that were originally due during this period. This includes 2019 individual and business returns normally due on April 15, as well as various 2019 business returns due on March 15. Among other things, this also means that affected taxpayers will have until July 15 to make 2019 IRA contributions.

The July 15 deadline also applies to quarterly estimated income tax payments due on April 15 and June 15 and the quarterly payroll and excise tax returns normally due on April 30. It also applies to tax-exempt organizations, operating on a calendar-year basis, that have a 2019 return due on May 15.

In addition, penalties on payroll and excise tax deposits due on or after March 3 and before March 18 will be abated as long as the deposits are made by March 18.

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 2020 return normally filed next year), or the return for the prior year. This means that taxpayers can, if they choose, claim these losses on the 2019 return they are filling out this tax season. Be sure to write the FEMA declaration number – 4476 – 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 these storms and is based on local damage assessments by FEMA. For information on disaster recovery, visit [disasterassistance.gov](https://disasterassistance.gov).

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