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COVID-19

Tornado Victims in MS, TN and SC Get Extra Time for Tax Filings

The Oct. 15 deadline also applies to estimated tax payments for the first two quarters of 2020 that were due on July 15, and the third quarter estimated tax payment normally due on Sept. 15.

Jun. 23, 2020



Victims of the April tornadoes, severe storms and flooding that took place in parts of Mississippi, Tennessee and South Carolina will have until Oct. 15, 2020, 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 Clarke, Covington, Grenada, Jasper, Jefferson Davis, Jones, Lawrence, Panola and Walthall counties in Mississippi, Bradley and Hamilton counties in Tennessee and Aiken, Barnwell, Berkeley, Colleton, Hampton, Marlboro, Oconee, Orangeburg and Pickens counties in South Carolina.

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 April 12. As a result, affected individuals and businesses will have until Oct. 15, 2020, to file returns and pay any taxes that were originally due during this

period. This includes 2019 individual and business returns that, due to COVID-19, were due on July 15. Among other things, this also means that affected taxpayers will have until Oct. 15 to make 2019 IRA contributions.

The Oct. 15 deadline also applies to estimated tax payments for the first two quarters of 2020 that were due on July 15, and the third quarter estimated tax payment normally due on Sept. 15. It also includes the quarterly payroll and excise tax returns normally due on April 30 and July 31.

In addition, penalties on payroll and excise tax deposits due on or after April 12 and before April 27 will be abated as long as the deposits were made by April 27.

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 payment 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. This also includes workers assisting the relief activities who are affiliated with a recognized government or philanthropic organization.

Taxpayers qualifying for relief who live outside the disaster area need to contact the IRS at 866-562-5227, once normal operations resume. For information on services currently available from the IRS, visit the [IRS operations and services](#) page at [IRS.gov/Coronavirus](https://www.irs.gov/Coronavirus).

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 appropriate FEMA declaration number on any return claiming a loss. The numbers are 4536 for Mississippi, 4541 for Tennessee and 4542 for South Carolina. 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://www.disasterassistance.gov).

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