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starting on Feb. 11. As a result, affected individuals and businesses will have until June 15, 2021, to file returns and pay any taxes that were originally due during this ...

Feb. 22, 2021



# IRS

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Department of the Treasury  
**Internal Revenue Service**

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Victims of the February winter storms in Texas will have until June 15, 2021, to file various individual and business tax returns and make tax payments, the Internal Revenue Service has announced. The storms closed many businesses, and left many without power, heat and water for several days.

Following the recent disaster declaration issued by the Federal Emergency Management Agency ([FEMA](#)), the IRS is providing this relief to the entire state of Texas. But taxpayers in other states impacted by these winter storms that receive

similar FEMA disaster declarations will automatically receive the same filing and

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contributions.

The June 15 deadline also applies to quarterly estimated income tax payments due on April 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 2020 return due on May 17.

In addition, penalties on payroll and excise tax deposits due on or after Feb. 11 and before Feb. 26 will be abated as long as the deposits are made by Feb. 26.

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 2021 return

normally filed next year), or the return for the prior year. This means that taxpayers

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