



TaxNewsFlash

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IRS provides tax relief for taxpayers affected by Tropical Storm Imelda

The IRS issued a release announcing that certain taxpayers affected by Tropical Storm Imelda have until January 31, 2020, to file individual and business tax returns and to make certain tax payments.

The IRS release—[IR-2019-164](#)—notes that the tax relief is provided with respect to any area designated by the Federal Emergency Management Agency (FEMA) as qualifying for individual assistance. The designated area includes the Texas counties of Chambers, Harris, Jefferson, Liberty, Montgomery, Orange, and San Jacinto (added October 25, 2019).

Other locations may be added later to the “disaster area,” and if added, taxpayers in these areas would automatically receive the same filing and payment relief. The list of eligible localities is on the IRS [disaster relief](#) page.

Relief relating to time-sensitive acts

The IRS grant of tax relief postpones various tax filing and payment deadlines that occurred starting with September 17, 2019. As a result:

- Affected individuals and businesses will have until January 31, 2020, to file returns and pay any taxes that were originally due during this period.
- The tax relief applies for quarterly estimated income tax payments due on January 15, 2020, and the quarterly payroll and excise tax returns normally due on October 31, 2019.
- Businesses with extensions will have additional time, including calendar-year corporations whose 2018 extensions expire October 15, 2019.
- Taxpayers with valid extensions to file their 2018 returns due to expire on October 15, 2019, will now have until January 31, 2020, to file. However, because tax payments related to these 2018 returns were due on April 15, 2019, those payments are not eligible for this relief.

- Penalties on payroll and excise tax deposits due on or after September 17, 2019, and before October 2, 2019, will be abated as long as the deposits are made by October 2, 2019.

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