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IRS provides tax relief for taxpayers affected by May 2021 storms in Louisiana

Taxpayers in Louisiana affected by May 2021 storms now have until August 16, 2021, to file various individual and business tax returns and make tax payments.

An IRS release—[LA-2021-03](#) (June 10, 2021)—explains that after a disaster declaration by the Federal Emergency Management Agency (FEMA) for the storms that began May 17, 2021, “affected taxpayers” in Ascension, Calcasieu, East Baton Rouge, Iberville, and Lafayette Parishes may be eligible for tax relief. This relief applies for individual taxpayers affected by the storms if residing or having a business in these counties.

The FEMA declaration permits the IRS to postpone certain tax-filing and tax-payment deadlines for taxpayers who reside or have a business in the disaster area.

- Certain deadlines falling on or after May 17, 2021, and before August 16, 2021, are postponed through August 16, 2021 (including the deadlines for filing individual income tax returns and making payments of tax).
- Taxpayers have until August 16, 2021, to make 2020 IRA contributions.
- The August 16, 2021 deadline applies to the second quarter payment normally due on April 30, 2021.
- Penalties on deposits due on or after May 17, 2021, and before June 1, 2021, will be abated as long as the tax deposits were made by June 1, 2021.

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 that falls within the postponement period, the taxpayer is directed to call the telephone number on the notice to have the IRS abate the penalty.

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