



TaxNewsFlash

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IRS provides tax relief for taxpayers in Louisiana affected by Hurricane Ida

The IRS today issued a release announcing that taxpayers in Louisiana that were affected by Hurricane Ida (beginning date August 26, 2021) now have until January 3, 2022, to file individual and business tax returns and to make certain tax payments.

As explained in the IRS release—[IR-2021-175](#) (August 31, 2021)—the tax relief is available with regard to any area designated by the Federal Emergency Management Agency (FEMA) as qualifying for individual or public assistance, which currently includes the entire state of Louisiana, but taxpayers in other localities designated by FEMA in neighboring states will automatically receive the same filing and payment relief.

The tax relief postpones various tax filing and payment deadlines that occurred starting on August 26, 2021. As a result, affected individuals and businesses will have until January 3, 2022, to file returns and pay any taxes that were originally due during this period.

- Individuals who had a valid extension to file their 2020 return due to run out on October 15, 2021, will now have until January 3, 2022, to file. Because tax payments related to these 2020 returns were due on May 17, 2021, those payments are not eligible for this relief.
- The January 3, 2022 deadline also applies to quarterly estimated income tax payments due on September 15, 2021, and the quarterly payroll and excise tax returns normally due on November 1, 2021.
- The January 3, 2022 deadline also applies to tax-exempt organizations, operating on a calendar-year basis, that had a valid extension due to run out on November 15, 2021.
- Businesses with extensions also have the additional time including, among others, calendar-year corporations with 2020 extensions that run out on October 15, 2021.
- Penalties on payroll and excise tax deposits due on or after August 26, 2021, and before September 10, 2021, will be abated as long as the deposits are made by September 10, 2021.

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.

Read a related IRS release—[LA-2021-04](#)

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