



MISSISSIPPI DEPARTMENT OF REVENUE

Income Tax Bureau Notice 80-16-002 April 11, 2016

MISSISSIPPI SEVERE STORM AND FLOODING DISASTER RELIEF

Due to the recent storms, Mississippi storm victims will have until July 15, 2016 to file their returns and pay any taxes due.

Following the recent disaster declaration for individual assistance issued by the Federal Emergency Management Agency ([FEMA](#)), the IRS said that affected taxpayers in Bolivar, Clarke, Coahoma, Forrest, George, Greene, Jones, Marion, Panola, Pearl River, Perry, Quitman, Sunflower, Tunica, Washington, and Wayne counties will receive this and other special tax relief. Other locations in Mississippi and other states may be added in coming days, based on damage assessments by FEMA. The Mississippi Department of Revenue will follow the federal extension.

The tax relief postpones various tax filing and payment deadlines that occurred starting on March 9, 2016. As a result, affected Individual Income tax and Corporate Income and Franchise tax will have until July 15, 2016, to file their returns and pay any taxes due. This includes 2015 income tax returns normally due on April 18. It also includes the April 18 and June 15 deadlines for making quarterly estimated tax payments.

The Department automatically provides filing and penalty relief to any taxpayer with an address of record located in the disaster area. Thus, taxpayers need not contact the Department to get this relief. However, if an affected taxpayer receives a late filing or late payment penalty notice from the Department 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.