



MISSISSIPPI DEPARTMENT OF REVENUE

Income Tax Bureau Notice 80-16-001 January 8, 2016

MISSISSIPPI SEVERE STORM DISASTER RELIEF

Due to the recent storms, Mississippi storm victims will have until May 16, 2016 to file their returns and pay any taxes due.

Following this week's disaster declaration for individual assistance issued by the Federal Emergency Management Agency ([FEMA](#)), the IRS said that affected taxpayers in Benton, Coahoma, Marshall, Quitman and Tippah 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 Dec. 23, 2015. As a result, affected Individual Income tax and Corporate Income and Franchise tax will have until May 16, 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 Jan. 15 and April 18 deadlines for making quarterly estimated tax payments as well as the special March 1 deadline for farmers and fishermen who choose to forgo making 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.