

MISSISSIPPI DEPARTMENT OF REVENUE

Income Tax Bureau Notice 80-17-002 September 25, 2017

RELIEF FOR VICTIMS OF HURRICANE HARVEY AND IRMA

Mississippi will follow federal extensions granted to victims of Hurricane Harvey that took place beginning on August 23, 2017, and Hurricane Irma that took place beginning on September 4, 2017. Taxpayers who reside in the counties designated as federally declared disaster areas have until January 31, 2018 to file individual income, corporate income and pass-through entity tax returns due on or after August 23, 2017, for Hurricane Harvey and September 4, 2017, for Hurricane Irma and before January 31, 2018. The Department of Revenue automatically provides interest and penalty relief on original or extended filing and payment due dates, including extended filing or payment due dates, that fall within the postponed period. Therefore, taxpayers residing in affected counties do not need to contact the Department to get this relief. This relief does not provide an extension for payments on prior liabilities.

Any disaster area taxpayer who receives a penalty notice should contact our office at (601) 923-7700 to receive abatement. In addition, we will work with any taxpayer who resides elsewhere but whose books, records or tax professional are located in the disaster areas.