



MISSISSIPPI DEPARTMENT OF REVENUE

Income Tax Bureau Notice 80-18-002 October 15, 2018

RELIEF FOR VICTIMS OF HURRICANE MICHAEL

Mississippi will follow federal extensions granted to victims of Hurricane Michael that took place beginning on October 7, 2018. Taxpayers who reside in the counties designated as federally declared disaster areas have until February 28, 2019 to file individual income, corporate income and pass-through entity tax returns due on or after October 7, 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.