

MISSISSIPPI DEPARTMENT OF REVENUE

Income Tax Bureau Notice 80-16-003 August 18, 2016

RELIEF TO LOUISIANA FLOOD VICTIMS

Mississippi will follow federal extensions granted to Louisiana residents directly affected by the severe storms and flooding that took place on August 11, 2016. Taxpayers residing in Louisiana counties designated as federally declared disaster areas have until January 17, 2017 to file individual income, corporate income and pass-through entity tax returns due on or after August 11, 2016, and before January 17, 2017. 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 Louisiana 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.