

PUBLICATION

Spotlight on Louisiana: IRS Grants Tax Relief to Louisiana Flood Victims

August 19, 2016

Over the past week, Louisiana has been victim to severe flooding that left thousands of people stranded and homeless. On August 15, in the wake of the flooding, the Internal Revenue Service (IRS) granted Louisiana storm victims tax relief in the form of extensions. The relief relates to filing and payment deadlines that began on August 11, 2016. As a result, affected individuals and businesses will have until January 17, 2017, to file returns and pay any taxes that were originally due during this period. Such relief covers:

- September 15 deadline for making quarterly estimated tax payments;
- October 17 deadline for 2015 income tax returns on extension;
- September 15 deadline for corporation and partnership returns on extension; and
- October 31 deadline for quarterly payroll and excise tax returns.

To date, the IRS has specifically singled out taxpayers in East Baton Rouge, Livingston, St. Helena and Tangipahoa parishes as targets for such special tax relief. Other parishes in Louisiana and other states may be added in the coming days after damage assessments by the Federal Emergency Management Agency. The IRS also intends to work with taxpayers who live outside the disaster area, but whose records are located in the affected area. All workers assisting the relief activities who are affiliated with a recognized government or philanthropic organization qualify for tax relief as well.

The filing and penalty relief will be automatically provided to any taxpayer with an IRS address of record that is located in the disaster area. Because of this, taxpayers do not need to contact the IRS to qualify for such relief.

Further details on the tax relief can be found on the [IRS disaster relief website](#).

For more information about this tax relief or other related matters, please contact Rob Wollfarth, Matt Usdin or any of the attorneys in the Firm's Tax Group.