



IRS Deadline Relief Available to Victims of Federally-Declared Natural Disasters

May 27, 2021

Business and individual taxpayers who have been affected by natural disasters in the first quarter of 2021 may be able to take advantage of the IRS tax relief extended deadlines to file certain tax returns. This deadline relief also applies to the requirement that sponsors of ERISA retirement health and welfare plans must file Form 5500 by the end of the seventh month after the close of the plan year.

Below is a summary of available taxpayer relief in affected areas:

Disaster	State	Area	Original Filing Deadlines	Extended Filing Deadlines	Extension Applies To:
Storms, tornadoes, and flooding between 3/25/2021 and 4/3/2021	Tennessee	23 counties	3/25/2021-8/2/2021	8/2/2021	<ul style="list-style-type: none"> Individual income tax returns due 5/17, Business returns due 4/15, Quarterly estimated tax payments due 4/15 and 6/15, Quarterly payroll and excise tax returns due 4/30, Form 5500s with filing deadlines within the relief period, including any extensions, and RA contributions.
	Alabama	Entire state	3/25/2021-8/2/2021	8/2/2021	
Severe storms, flooding, landslides, and mudslides beginning 2/27/2021	Kentucky	43 counties	2/27/2021-6/30/2021	6/30/2021	<ul style="list-style-type: none"> Individual income tax returns due 5/17, Business returns due 4/15, Quarterly estimated tax payments due 4/15 and 6/15, Quarterly payroll and excise tax returns due 4/30, Form 5500s with filing deadlines within the relief period, including any extensions, and IRA contributions.

