



State and Local Disaster Relief Guidance

(last updated December 22, 2021)

Jurisdiction	Brief Guidance Overview – For Complete Guidance See Source Document
Federal	<p>Homepage: https://www.irs.gov/newsroom/tax-relief-in-disaster-situations</p> <ul style="list-style-type: none"> • IR-2021-254: Hurricane Ida tax relief extended to February 15 for part or all of six qualifying states • IR-2021-252: For Illinois and Tennessee tornado victims, IRS extends 2021 tax-filing deadline, other deadlines to May 16 • KY-2021-02: IRS announces tax relief for Kentucky victims of severe storms, straight-line winds, flooding and tornadoes • IR-2021-248: For Kentucky tornado victims, IRS extends 2021 tax-filing deadline, other deadlines to May 16 • IR-2021-230: All of Mississippi now qualifies for expanded Hurricane Ida relief; Sept. 15, Oct. 15 deadlines, other dates extended to Jan. 3 • IR-2021-224: More California wildfire relief from IRS: Sept. 15, Oct. 15 deadlines, other dates further extended to Jan. 3 for certain areas • CT-2021-05: IRS announces tax relief for Connecticut victims of the remnants of Hurricane Ida • IR-2021-213: More Ida relief from IRS: Sept. 15, Oct. 15 deadlines, other dates extended to Jan. 3 for parts of Connecticut • IR-2021-210: Additional Hurricane Ida relief from IRS: Sept. 15, Oct. 15 deadlines, other dates further extended to Jan. 3 for parts of Mississippi; Nov. 1 deadline still applies to the rest of the state • MS-2021-03: IRS announces tax relief for victims of Hurricane Ida in Mississippi • IR-2021-187: IRS extends dyed diesel fuel penalty relief in Louisiana due to Hurricanes Ida and Nicholas • PA-2021-05: IRS announces tax relief for Pennsylvania victims of Hurricane Ida • IR-2021-183: Tax relief now available to Ida victims in Pennsylvania; Oct. 15 deadline, other dates extended to Jan. 3 • NC-2021-01: IRS announces tax relief for North Carolina victims of remnants of Tropical Storm Fred • MS-2021-02: IRS announces tax relief for Mississippi victims of Hurricane Ida • IR-2021-180: Hurricane Ida victims in Mississippi now eligible for tax relief; October 15 deadline, other dates extended to November 1 • NJ-2021-01: IRS announces tax relief for New Jersey victims of remnants of Hurricane Ida • NY-2021-01: IRS announces tax relief for New York victims of remnants of Hurricane Ida • IR-2021-179: Tax relief now available to Ida victims in New York and New Jersey; Oct. 15 deadline, other dates extended to Jan. 3

	<ul style="list-style-type: none"> • IR-2021-176: IRS grants dyed diesel fuel penalty relief in Louisiana due to Hurricane Ida • LA-2021-04: tax relief for victims of Hurricane Ida in Louisiana • IR-2021-175: tax relief for victims of Hurricane Ida; Oct. 15 deadline, other dates extended to Jan. 3 • MI-2021-01: IRS announces tax relief for victims of severe storms, flooding, and tornadoes in Michigan • LA-2021-03: IRS announces tax relief for victims of severe storms and flooding in Louisiana • WV-2021-01: IRS announces tax relief for victims of severe storms and flooding in West Virginia • IR-2021-112: IRS extends May 17, other tax deadlines for victims of Tennessee storms; provides special guidelines for disaster area individuals needing further extensions • TN-2021-01: IRS announces tax relief for victims of severe storms, straight-line winds, tornadoes, and flooding in Tennessee • AL-2021-01: IRS announces tax relief for victims of severe storms, straight-line winds, and tornadoes in Alabama • KY-2021-01: IRS announces tax relief for Kentucky victims of severe storms, flooding, landslides and mudslides • LA-2021-02: IRS announces tax relief for Louisiana severe winter storm victims • Release: IRS further extends tax deadlines for victims of Tennessee storms; provides special guidelines for disaster area individuals needing further extensions • OK-2021-01: IRS announces tax relief for Oklahoma severe winter storm victims • IR-2021-43: IRS extends April 15 and other upcoming deadlines, provides other tax relief for victims of Texas winter storms • TX-2021-02: IRS announces tax relief for Texas severe winter storm victims • TX-2021-01: IRS announces waiver of dyed fuel penalty in Texas • LA-2021-01: IRS announces tax relief for Hurricane Zeta victims in Louisiana • MS-2021-01: IRS announces tax relief for Hurricane Zeta victims in Mississippi • Federal: Around the Nation News Release Archive — 2020
Alabama	<p>The Alabama Department of Revenue announced relief for taxpayers affected by Tropical Storm Claudette. (June 23, 2021)</p>
	<p>The Alabama Department of Revenue announced relief for taxpayers affected by severe weather in March. (May 4, 2021)</p>
	<p>The Alabama Department of Revenue announced relief for taxpayers affected by winter storms. (February 24, 2021)</p>
	<p>The Alabama Department of Revenue has issued guidance on relief for taxpayers affected by Hurricane Zeta. The tax relief measures mirror IRS measures in the same declared disaster areas. (January 5, 2021)</p>

	<p>The Alabama Department of Revenue has issued guidance, ALDOR Updates Relief for Taxpayers Affected by Hurricane Sally, stating that it will offer tax relief to Alabama taxpayers who reside or have a business in Baldwin, Escambia, and Mobile counties and have been affected by damage caused by Hurricane Sally. The tax relief measures mirror IRS measures in the same declared disaster areas. (September 23, 2020)</p>
	<p>The Alabama Department of Revenue has issued a notice stating that the Alabama Department of Revenue will consider, on a case-by-case basis, relief from late filing penalties for Alabama taxpayers who in the coming days and weeks are unable to timely file tax returns as a result of damage or disruptions caused by Hurricane Sally. (September 15, 2020)</p>
	<p>In response to Hurricane Sally, Alabama has issued an Order of the Commissioner of Revenue ordering the temporary suspension of the motor fuel exporter, importer, and transporter licensing requirements associated with the Alabama Terminal Excise Tax for exporters, importers, or transporters supporting disaster relief efforts by engaging in the export of motor fuel from Alabama to areas in other states impacted by Hurricane Sally for which a state of emergency or disaster has been declared or the import of motor fuel into areas in Alabama for which a state of emergency or disaster is declared. (September 15, 2020)</p>
	<p>In response to Hurricane Sally, Alabama has issued an Order of the Commissioner of Revenue ordering the temporary suspension of the requirements associated with the International Registration Plan and International Fuel Tax Agreement for any motor vehicle engaged in interstate disaster relief efforts which will be travelling through the State of Alabama as part of the disaster relief. (September 15, 2020)</p>
Alaska	
Arizona	
Arkansas	
California	<p>The California Franchise Tax Board extends deadlines to file/pay taxes - Hurricane Ida (October 2021)</p>
	<p>The California Employment Development Department said that employers statewide directly affected by the severe drought conditions may request up to a 60-day extension of time from the EDD to file their state payroll reports and/or deposit payroll taxes without penalty or interest. (October 2021)</p>
	<p>The California Employment Development Department said that employers in the counties of Siskiyou, Trinity, Kern, Tuolumne, Mendocino, and Tulare directly affected by the fires</p>

may request up to a 60-day extension of time from the EDD to file state payroll reports and/or deposit payroll taxes without penalty or interest. (October 2021)

The **California** Department of Tax and Fee Administration [offers](#) tax relief for businesses impacted by fires in Lake and Shasta counties. (September 2021)

The **California** Employment and Development Department (EDD) stated that [employers in Shasta County](#) directly affected by the fires may request up to a 60-day extension of time from the EDD to file state payroll reports and/or deposit payroll taxes without penalty or interest. (September 2021)

The **California** FTB offers [tax relief](#) for Californians affected by wildfires. (September 9, 2021)

The **California** CDTFA [offers](#) tax relief for businesses impacted by wildfires. (September 9, 2021)

The **California** Employment and Development Department stated that [employers in Lake county](#) directly affected by the fires may request up to a 60-day extension of time from the EDD to file state payroll reports and/or deposit payroll taxes without penalty or interest. (September 2021)

The **California** Employment and Development Department (EDD) issued [guidance](#) indicating employers in El Dorado, Trinity, Tehama, and Shasta counties directly affected by the fires may request up to a 60-day extension of time from the EDD to file their state payroll reports and/or deposit payroll taxes without penalty or interest. (August 2021)

California Governor Newsom signs [Executive Order](#) to bolster wildfire response and recovery efforts; support impacted communities. (August 20, 2021)

The **California** Employment and Development Department issued [guidance](#) indicating that employers in Siskiyou, Nevada, and Placer counties directly affected by the fires may request up to a 60-day extension of time from the EDD to file their state payroll reports and/or deposit payroll taxes without penalty or interest. (August 2021)

The **California** Employment and Development Department issued [guidance](#) indicating that employers in Siskiyou, Lassen, and Plumas counties directly affected by the fires may request up to a 60-day extension of time from the EDD to file their state payroll reports and/or deposit payroll taxes without penalty or interest. (July 2021)

The **California** FTB has updated its list of disasters ([disaster loss deduction](#)) to include Tennessee storms. (July 2021)

The **California** Employment and Development Department stated that employers in Madera and Mariposa counties [directly affected](#) by the extreme winds may request up to a 60-day extension of time from the EDD to file their state payroll reports and/or deposit payroll taxes without penalty or interest. (June 2021)

The **California** FTB [has added](#) the Texas storms to its list of disasters that it will be providing relief for. (February 2021)

The **California** State Board of Equalization issues guidance [reminding](#) Californians affected by wildfires of available property tax relief. (December 3, 2020)

The **California** Franchise Tax Board has issued a news release, [Additional Tax Relief for California Taxpayers Affected by September Wildfires](#), announcing additional tax filing relief for Californians affected by the September wildfires. Taxpayers in certain [governor-declared](#) disaster areas are granted an extension to January 15, 2021, to file California tax returns on 2019 income and make any tax payments that would have been due between September 4 and January 15. (November 5, 2020)

The **California** Franchise Tax Board has issued a news release, [California Taxpayers Affected by September Wildfires Granted Extension to File and Pay](#), indicating that it is providing special tax filing relief for Californians affected by recent wildfires. Because of the governor's state of emergency declared on [September 25](#) and [September 28](#) and his recent [executive order](#), taxpayers in [governor-declared](#) disaster areas are granted an extension to December 15, 2020, to file California tax returns on 2019 income and make any tax payments that would have been due between now and December 15. (October 7, 2020)

California Governor Gavin Newsom has issued [Executive Order N-81-20](#) which provides, among other things, that the FTB, BOE, and the DTFA [must use](#) their administrative powers where appropriate to provide businesses impacted by the wildfires with extensions for filing, audits, billing, notices, assessments, and relief from subsequent penalties and interest. (September 25, 2020)

The **California** Department of Tax and Fee Administration has issued guidance, [State of Emergency](#) Tax Relief, which provides that available relief may include the extension of tax

	<p>return due dates, relief of penalty and interest, or replacement copies of records lost due to disasters. (September 2020)</p> <p>The California Franchise Tax Board has issued guidance on disaster loss deductions. The FTB guidance: (1) provides a list of disasters; (2) covers the types of losses that may qualify; (3) addresses how to claim the disaster loss deduction on a tax return; (3) covers extended deadlines to file, pay, and make contributions; (4) addresses how to get a copy of California tax returns; and (5) covers how to stop interest from accruing on taxes owed. (updated September 28, 2020)</p> <p>The California Employment Development Department has issued guidance stating that employers in Fresno, Madera, Mariposa, San Bernardino, and San Diego counties directly affected by the fires may request up to a 60-day extension of time from the EDD to file their state payroll reports and/or deposit payroll taxes without penalty or interest. A written request for extension must be received within 60 days from the original delinquent date of the payment or return. (September 2020)</p> <p>The California Department of Tax and Fee Administration has issued a release on tax relief for businesses impacted by wildfires. In response to the wildfires in California, Governor Gavin Newsom issued a Statewide Emergency Declaration in August. The CDFTA release states that tax and fee payers affected by the fires may request extensions to file their returns and ask for relief from penalties and/or interest for some taxes and fees. Additionally, they may also ask for replacement copies of records lost due to the disaster. (August 28, 2020)</p>
Colorado	<p>The Colorado Department of Revenue announces tax relief for victims of Louisiana winter storms. The Department stated that it will enact tax relief that will mirror IRS measures in the same declared disaster areas which includes all individuals and households affected by severe winter storms that reside or have a business in any of the 64 Parishes of Louisiana. (April 1, 2021)</p> <p>The Colorado Department of Revenue issued guidance on the tax relief that it will be providing to taxpayers impacted by the Texas winter storms. (February 24, 2021)</p> <p>The Colorado Department of Revenue issued a statement indicating that it understands that some businesses will be unable to meet Colorado filing and payment deadlines as a result of the East Troublesome fire. The Department will offer relief on state-collected taxes to Colorado businesses who have been affected by the fires in Estes Park and Grand Lake. (October 29, 2020)</p>
Connecticut	

	The Connecticut Department of Revenue Services issued an advisory on the relief it will provide to taxpayers affected by the Texas and Oklahoma February winter storms. (March 2, 2021)
Delaware	
District of Columbia	
Florida	The Florida Department of Revenue provides Hurricane Ida tax relief for affected taxpayers in Louisiana, Mississippi, New York, New Jersey, Connecticut, and Pennsylvania who file Florida corporate income/franchise tax returns. (November 2021)
	The Florida Department of Revenue said that for Florida corporate income tax filers , the Department of Revenue will follow the tax relief granted by the IRS on the postponement of return due dates. (September 2021).
	The Florida Department of Revenue said that for Florida corporate income tax filers , the Department will follow the tax relief granted by the Internal Revenue Service regarding postponement of return due dates. Florida corporate income/franchise tax returns originally due, or due on extension, between February 11, 2021 and June 15, 2021 are now due June 30, 2021. (March 2021)
	The Florida Department of Revenue issued guidance on its Texas Winter Storm Tax Relief stating that the Department will work with tax filers, a case-by-case basis, who despite good-faith efforts, are unable to file tax returns because of the Texas winter storms. (February 2021)
Georgia	
Hawaii	
Idaho	The Idaho State Tax Commission will grant tax relief to victims of Hurricane Ida. (September 15, 2021)
	The Idaho State Tax Commission will be extending deadlines to file and pay taxes for victims of recent Texas and Oklahoma winter storms. (February 26, 2021)
	The Idaho State Tax Commission is extending deadlines to file and pay taxes for victims of the Oregon wildfires and straight-line winds. The deadline extension is for all Idaho tax types, including income tax, sales tax, fuels tax, and income tax withholding. It applies to individuals and businesses in the disaster areas, as well as to those whose tax records are located there. (September 22, 2020)

	<p>The Idaho State Tax Commission has extended deadlines to file and pay taxes for victims of Hurricane Laura, the California wildfires, and the Iowa derecho. The release provides that the deadline extensions are for all Idaho tax types, including income tax, sales tax, fuels tax, and income tax withholding. They apply to individuals and businesses in the disaster areas, as well as to those whose tax records are located there. (September 4, 2020)</p>
Illinois	
Indiana	<p>The Indiana Department of Revenue is automatically granting extensions for filing and paying certain income tax returns to Texas, Louisiana and Oklahoma residents that were impacted by severe winter storms. (March 2021)</p>
	<p>The Indiana Department of Revenue has indicated that taxpayers who are eligible for IRS tax relief due to natural disasters in Iowa and Louisiana may be eligible for similar relief in Indiana. Taxpayers should email the Taxpayer Advocate Office for assistance after filing their return. (September 2020)</p>
Iowa	<p>The Iowa Department of Revenue has issued a notice stating that, while the Internal Revenue Service extended until December 15 certain tax-filing and tax-payment deadlines falling on or after August 10 and before December 15 in response to the derecho storm, the Department has not extended deadlines for returns and other forms with an original due date during this period. The notice also reminds taxpayers of new filing deadlines for certain returns as a result of Order 2020-01, signed by the Director on March 19. (October 21, 2020)</p>
Kansas	
Kentucky	<p>The Kentucky Department of Revenue adopts federal tax extension for tornado victims. (December 16, 2021)</p>
	<p>The Kentucky Department of Revenue issued guidance on tax extensions for victims of Hurricane Ida (September 1, 2021)</p>
	<p>The Kentucky Department of Revenue issued guidance on tax extensions for Kentucky victims of severe storms, flooding, landslides and mudslides. (May 14, 2021)</p>
	<p>The Kentucky Department of Revenue issued guidance stating that eligible Kentuckians may qualify for disaster relief through sales tax refunds on building materials. (April 29, 2021)</p>

	<p>The Kentucky Department of Revenue issued guidance on the tax extensions that it will be providing in response to the Texas Winter Storms. (March 2, 2021)</p>
	<p>The Kentucky Department of Revenue has released guidance on State tax extensions for victims of the California Wildfires. The Kentucky tax extensions offered allow taxpayers affected by California wildfires until January 15, 2021 to file Kentucky tax returns and submit tax payments for the following taxes: individual income tax; corporate income tax; and income tax withholding. Kentucky's tax extension includes the September 15 due date for quarterly estimated taxes and for calendar-year corporate returns with automatic extensions. (October 23, 2020)</p>
	<p>The Kentucky Department of Revenue has released guidance on State tax extensions for victims of Hurricane Delta. The release provides that the Kentucky tax extensions offered allow taxpayers affected by Hurricane Delta until February 16, 2021 to file Kentucky tax returns and submit tax payments for the following taxes: individual income tax; corporate income tax; and income tax withholding. Kentucky's tax extension includes the October 15 original extended due date for filing of tax returns and quarterly estimated taxes due on January 15, 2021. (October 23, 2020)</p>
	<p>The Kentucky Department of Revenue has released guidance on State tax extensions for victims of Oregon Wildfires. The release provides that the Kentucky tax extensions offered allow taxpayers affected by Oregon wildfires until January 15, 2021 to file Kentucky tax returns and submit tax payments for the following taxes: individual income tax; corporate income tax; and income tax withholding. Kentucky's tax extension includes the September 15 due date for quarterly estimated taxes and for calendar-year corporate returns with automatic extensions. (September 22, 2020)</p>
	<p>The Kentucky Department of Revenue has announced that it will honor the recently announced IRS special tax relief for taxpayers in any area designated by the Federal Emergency Management Agency (FEMA) as qualifying for individual assistance due to the effects of Hurricane Laura. The guidance explains that, under state law, Kentucky honors federal extensions related to disaster relief for filing of income tax returns, including payment of tax due. The extension to file and pay taxes does not apply to sales tax and other type of taxes. However, taxpayers with disaster-related delays that are seeking filing extensions or that have been assessed penalties for taxes other than income tax may contact the DOR to request an extension or a waiver of penalties, the guidance provides. (September 3, 2020)</p>
<p>Louisiana</p>	<p>The Louisiana Department of Revenue issued Proclamation 176 JBE 2021 on the renewal of state of emergency and extension of emergency provisions for Hurricane Laura. (September 13, 2021)</p>

<p>The Louisiana Department of Revenue issued RIB 21-027 stating that the sales and use tax return filing deadline is extended for businesses impacted by Hurricane Ida. (September 17, 2021)</p>
<p>The Louisiana Department of Revenue issued RIB 21-026 on the waiver of the dyed diesel fuel penalty due to disruptions of the fuel supply chain by Hurricanes Ida and Nicholas. (September 15, 2021)</p>
<p>The Louisiana Department of Revenue issued RIB No. 21-025 dealing with frequently asked questions on disaster recovery-related topics. (September 10, 2021)</p>
<p>The Louisiana Department of Revenue issued guidance on tax relief available in Louisiana following Hurricane Ida. (September 10, 2021)</p>
<p>The Louisiana Department of Revenue issued RIB No. 21-024 stating that automatic extensions will be granted for eligible individuals and businesses impacted by Hurricane Ida. (September 7, 2021)</p>
<p>The Louisiana Department of Revenue issued Revenue Information Bulletin No. 21-021 advising that tax return filing and tax payment deadlines are extended for tax returns and payments due during Hurricane Ida landfall and impact. (August 28, 2021)</p>
<p>The Louisiana Department of Revenue issued Revenue Information Bulletin No. 21-020 requesting written notice on disaster or emergency-related services rendered by nonresident employees and nonresident businesses due to Hurricane Ida. (August 28, 2021)</p>
<p>The Louisiana Governor's Office has issued Proclamation No.113 JBE 2021 on the renewal of the State of Emergency and extension of emergency provisions for Hurricane Laura. (June 16, 2021)</p>
<p>The Louisiana Department of Revenue issued Revenue Information Bulletin No. 21-015 advising that tax return filing and tax payment deadlines are extended for individuals and businesses impacted by severe storms and flooding. (June 10, 2021)</p>
<p>The Louisiana Department of Revenue has updated Revenue Information Bulletin No. 21-007, <i>Tax Return Filing and Tax Payment Deadlines Extended for Individuals and Businesses</i></p>

Impacted by Severe Winter Storm, to include estimated income tax payments with original due dates between February 11, 2021, and June 15, 2021. (updated March 24, 2021)

Louisiana Governor John Bel Edwards has issued [Proclamation No. 61 JBE 2021](#) dealing with the renewal of the state of emergency and extension of emergency provisions for Hurricane Laura. (March 18, 2021)

The **Louisiana** Department of Revenue has indicated that state filing and payment deadlines are [extended](#) for taxpayers affected by February winter storm. (March 18, 2021)

The **Louisiana** Department of Revenue has issued [Revenue Information Bulletin No. 21-006](#) addressing tax return filing and tax payment deadline extensions for individuals and businesses impacted by Hurricane Zeta. (February 23, 2021)

The **Louisiana** Department of Revenue has issued [Revenue Information Bulletin No. 20-027](#) addressing income and corporation franchise tax return filing deadlines extensions for taxpayers impacted by Hurricane Delta. (December 23, 2020)

Louisiana Governor John Bel Edwards has issued [Proclamation No. 166 JBE 2020](#) dealing with the renewal of state of emergency and extension of emergency provisions for Hurricane Laura. (November 18, 2020)

The **Louisiana** Department of Revenue has issued [Revenue Information Bulletin No. 20-022](#) stating that performance of certain disaster or emergency-related work within the declared emergency period for Hurricane Delta does not create a physical presence or nexus in Louisiana that would otherwise obligate the nonresident business or nonresident employee to register, file, or remit any income tax otherwise due on the disaster or emergency-related income. (October 8, 2020)

All registered businesses in the State of Louisiana who are requesting any nonresident business to perform disaster or emergency-related work relating to Hurricane Delta must provide written notice to the Department of Revenue concerning all such requests.

See also Governor Proclamation [133 JBE 2020 State of Emergency](#) (Hurricane Delta) (October 6, 2020)

The **Louisiana** Department of Revenue has issued [Revenue Information Bulletin No. 20-021](#) stating that it is granting automatic filing and payment extensions to taxpayers whose homes, principal places of business, critical tax records, or paid tax preparers are located in parishes declared federal disaster areas following Hurricane Laura. The bulletin covers income and

	<p>franchise tax extensions; withholding tax extensions; sales, severance, and excise tax extensions; and other administrative relief. (September 8, 2020)</p> <p>The Louisiana Department of Revenue has issued Revenue Information Bulletin No. 20-019 addressing disaster or emergency-related services performed by nonresident employees and nonresident businesses due to Hurricane Laura and Tropical Storm Marco. The bulletin states that all registered businesses in Louisiana who are requesting any nonresident business to perform disaster or emergency-related work relating to Hurricane Laura and Tropical Storm Marco must provide written notice to the Department about these requests. The bulletin sets forth the information that must be provided in the written notice about each request. (August 26, 2020)</p>
Maine	
Maryland	<p>The Maryland State Department of Assessments and Taxation advised of potential tax relief for property owners impacted by Hurricane Ida. (September 3, 2021)</p>
	<p>Maryland Comptroller Franchot extends tax relief to businesses statewide in the wake of tornadoes, flash floods. (September 3, 2021)</p>
	<p>Maryland Comptroller Franchot extends tax deadlines for Anne Arundel businesses impacted by tornado. (September 2, 2021)</p>
Massachusetts	
Michigan	
Minnesota	
Mississippi	<p>The Mississippi Department of Revenue issues guidance on 2020 additional Hurricane Ida extensions (October 27, 2021)</p>
	<p>The Mississippi Department of Revenue issued guidance on 2020 Hurricane Ida filing extensions. Mississippi will follow the federal extended due date of November 1, 2021 to file certain income tax returns for victims of Hurricane Ida. (September 10, 2021)</p>
Missouri	
Montana	<p>The Montana Department of Revenue has issued a release on Disaster Emergency Relief. The release addresses property tax relief and also provides that individuals or business owners that have been impacted by the fires and are unable to access tax records that are needed for upcoming filing obligations should contact the Department. (September 21, 2020)</p>

Nebraska	
Nevada	
New Hampshire	
New Jersey	The New Jersey Division of Taxation extends 2021 tax-filing deadlines for Kentucky tornado victims. (December 17, 2021)
	The New Jersey Division of Taxation will offer tax relief for Hurricane Ida victims. (September 15, 2021)
	The New Jersey Division of Taxation will offer tax relief for Hurricane Ida victims. (September 9, 2021)
	The New Jersey Division of Taxation is following federal guidelines for tax relief issued on February 22, 2021, by the Internal Revenue Service for victims of the Texas storm. (March 23, 2021)
New Mexico	
New York	The New York State Department of Taxation and Finance issued N-21-5 addressing the extension of certain October 15 deadlines for taxpayers affected by Post-Tropical Depression Ida (October 12, 2021)
	New York City issued Finance Memorandum 21-04 addressing the additional penalty relief for victims of Hurricane Ida (October 14, 2021)
	The New York State Department of Taxation and Finance issued Notice N-21-3 addressing relief from certain filing and payment deadlines due to post-tropical Depression Ida. (September 15, 2021)
	The New York State Department of Taxation and Finance issued guidance on deadline extensions for certain business and personal tax filers affected by recent flooding in parts of New York State. (September 15, 2021)
	The New York City Department of Finance issued guidance on penalty relief for victims of Hurricane Ida. (September 15, 2021)

North Carolina	The North Carolina Department of Revenue issued an expanded list of counties eligible for tax relief as a result of Tropical Storm Fred (October 7, 2021)
	The North Carolina Department of Revenue issued guidance on tax relief for victims of Tropical Storm Fred. (September 21, 2021)
North Dakota	
Ohio	
Oklahoma	
Oregon	The Oregon Department of Revenue has issued revised FAQs on wildfire and straight-line wind tax relief. (last revised March 10, 2021)
	The Oregon Department of Revenue issues a summary of the tax relief measures that it is providing in the wake of the pandemic and wildfires. (December 2020)
	The Oregon Department of Revenue has issued a Frequently Asked Questions on Oregon Wildfire and Straight-line Wind Tax Relief . The detailed guidance document covers, among other things: (1) due date extensions; (2) which filing due dates qualify for Oregon relief; (3) which tax programs qualify for relief; and (4) whether payment due dates being postponed under Oregon relief. (last revised October 2, 2020)
Pennsylvania	Philadelphia provides tax relief for victims of Hurricane Ida for BIRT, NPT, & SIT (October 13, 2021)
	The Pennsylvania Department of Revenue stated that taxpayers affected by Hurricane Ida will have more time to file tax returns. (September 22, 2021)
	The Pennsylvania Department of Revenue stated that taxpayers affected by Hurricane Ida will have more time to file tax returns. (September 2021)
Rhode Island	
South Carolina	
South Dakota	
Tennessee	The Tennessee Department of Revenue issued a notice, Notice #21-17 , on tax filing extensions for victims of August 2021 flooding and severe storms. (September 15, 2021)

	<p>The Tennessee Department of Revenue issued a notice, Important Notice 21-07, stating that consistent with the IRS’s decision related to the March storms to extend federal deadlines for those businesses located in a designated disaster area, it has extended the franchise and excise tax and Hall income tax filing and payment deadlines to August 2, 2021. (May 14, 2021)</p>
Texas	<p>In response to the recent winter storm and power outages in the state, Texas Comptroller Glenn Hegar announced that his agency is automatically extending the due date for 2021 franchise tax reports from May 15 to June 15. (February 25, 2021)</p>
	<p>The Texas Comptroller of Public Accounts has issued guidance, Taxpayer Assistance for Tropical Storm Beta, stating that, in response to Governor Abbott’s disaster declaration regarding Tropical Storm Beta, taxpayers in certain counties affected by widespread flooding, storm surge and damaging winds are eligible for an automatic penalty waiver for state taxes due Sept. 21, if the taxes are paid within 30 days of the original due date; and an automatic 30-day extension of time to file and pay any state taxes that will be due on Sept. 25 and Sept. 30. (September 2020)</p>
	<p>The Texas Comptroller of Public Accounts issued guidance, Publication 94-182, addressing sales/use tax and filing relief for taxpayers impacted by disasters. (September 2021)</p>
	<p>The Texas Comptroller of Public Accounts has indicated that, in response to Governor Greg Abbott’s disaster declarations on Hurricane Hanna and Hurricane Laura, taxpayers in the declared counties affected by severe weather and flooding may be eligible (by request only) for an extension of time to file and pay taxes due. (September 2020)</p>
	<p>The Texas Comptroller of Public Accounts has issued guidance, Publication 94-182, on disasters and Texas taxes. The publication provides that, when the governor of Texas or the president of the United States declares a location in Texas to be a disaster area, taxpayers in the affected area are eligible for certain tax exemptions and filing extensions for their taxes. The guidance provides, among other things, that taxpayers in Texas counties declared disaster areas can request an extension to file their taxes. The Comptroller’s office allows temporary filing extensions on a case-by-case basis and will notify taxpayers when it grants or denies an extension request, according to the guidance. (September 2020)</p>
Utah	
Vermont	
Virginia	
Washington	
West Virginia	
Wisconsin	

Wyoming	
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