

MISSISSIPPI DEPARTMENT OF REVENUE

Income Tax Bureau Notice 80-16

Notice 80-16-004 October 19, 2016

RELIEF TO HURRICANE MATTHEW VICTIMS

Mississippi will follow federal extensions granted to Florida, Georgia, South Carolina, and North Carolina residents directly affected by Hurricane Matthew that took place in October 2016. Taxpayers residing in Florida, Georgia, South Carolina, and North Carolina counties designated as federally declared disaster areas have until March 15, 2017 to file individual income, corporate income and pass-through entity tax returns due on or after October 4, 2016, and before March 15, 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 Florida, Georgia, South Carolina, and North Carolina 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.