

# IRS Gives Tax Relief To Oklahoma Tornado Victims; Return Filing and Tax Payment Deadlines Extended to Sept. 30

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WASHINGTON — After Monday's devastating tornado in Moore and Oklahoma City, the Internal Revenue Service today provided tax relief to individuals and businesses affected by this and other severe storms occurring in parts of Oklahoma.

Following Monday's disaster declaration for individual assistance issued by the Federal Emergency Management Agency, the IRS announced today that affected taxpayers in Cleveland, Lincoln, McClain, Oklahoma and Pottawatomie counties will receive special tax relief. Other locations may be added in coming days based on additional damage assessments by FEMA.

The tax relief postpones various tax filing and payment deadlines that occurred starting on May 18, 2013. As a result, affected individuals and businesses will have until Sept. 30, 2013 to file these returns and pay any taxes due. This includes the June 17 and Sept. 16 deadlines for making estimated tax payments. A variety of business tax deadlines are also affected including the July 31 deadline for second quarter payroll and excise tax returns and the Sept. 3 deadline for truckers filing highway use tax returns.

The IRS will abate any interest, late-payment or late-filing penalty that would otherwise apply. The agency automatically provides this relief to any taxpayer located in the disaster area. Taxpayers need not contact the IRS to get this relief.

Beyond the relief provided to taxpayers in the FEMA-designated counties, the IRS will work with any taxpayer who lives outside the disaster area but whose books, records or tax professional are located in the areas affected by these storms. All workers assisting the relief activities who are affiliated with a recognized government or philanthropic organization also qualify for relief. Taxpayers qualifying for relief who live outside the disaster area need to contact the IRS at 866-562-5227.

Individuals and businesses who suffered uninsured or unreimbursed disaster-related losses can choose to claim them on either last year's or this year's return. Claiming these casualty loss deductions on either an original or amended 2012 return will get the taxpayer an earlier refund but waiting to claim them on a 2013 return could result in greater tax savings depending upon other income factors.

In addition, the IRS is waiving failure-to-deposit penalties for federal payroll and excise tax deposits normally due on or after May 18 and before June 3 if the deposits are made by June 3, 2013. Details on available relief can be found on the [disaster relief](#) page on IRS.gov.

The tax relief is part of a coordinated federal response to the damage caused by these storms and is based on local damage assessments by FEMA. For information on disaster recovery, visit [disasterassistance.gov](#).

The IRS is actively monitoring the situation and will provide additional relief if needed.

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