

# ECONOMIC & POLICY UPDATE

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## IRS Extends March 1 Filing Date for Kentucky Farmers Affected by December Tornadoes

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The Internal Revenue Service has announced that certain farms affected by the December 10th severe storms and tornadoes now have until May 16, 2022 to file 2021 returns and pay tax due.

Farmers who chose to not make quarterly estimated tax payments during 2021 would normally file tax returns and pay income taxes in full by **March 1, 2022**. They now have until May 16, 2022 to file their 2021 return and pay any tax due if they live in or have a farm business in counties declared part of the disaster area by the Federal Emergency Management Agency.

For all qualifying businesses, the May 16, 2022, deadline also applies to:

- quarterly payroll and excise tax returns normally due on January 18, 2022
- quarterly estimated tax payments normally due on January 18 and April 18, 2022
- quarterly payroll and excise tax returns normally due on January 31 and May 2, 2022

The extension applies to Kentucky individuals that reside or have a business in Barren, Breckinridge, Bullitt, Caldwell, Christian, Fulton, Graves, Grayson, Hart, Hickman, Hopkins, Logan, Lyon, Marion, Marshall, Meade, Muhlenberg, Ohio, Shelby, Spencer, Taylor, Todd, and Warren counties. Certain counties in Tennessee and Illinois are also included. Other locations may be added later. Go to this link for further updates: <https://www.irs.gov/newsroom/tax-relief-in-disaster-situations>.

The extension for filing and payment is automatically provided to taxpayers with an IRS address located in the disaster area. They do not need to contact the IRS or apply for the extension. Affected taxpayers who reside or have a business located outside the covered disaster area should call the IRS disaster hotline at 866-562-5227 to request this tax relief.

Disaster relief applies to taxpayers besides farmers and includes many types of returns. This link gives more information: <https://www.irs.gov/newsroom/irs-announces-tax-relief-for-kentucky-victims-of-severe-storms-straight-line-winds-flooding-and-tornadoes>.

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