



TaxNewsFlash

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IRS announces tax relief for taxpayers affected by Winter Storm Fern in Tennessee

The IRS has announced tax relief for individuals and businesses in Tennessee affected by Winter Storm Fern that began on January 22, 2026. Taxpayers in the disaster area now have until May 22, 2026, to file federal individual and business tax returns and make tax payments originally due during this period.

According to the IRS release—[TN-2026-01](#)—following the State of Tennessee’s disaster declaration, the IRS is postponing certain tax-filing and payment deadlines for individuals and households that reside or have a business in Cheatham, Chester, Clay, Davidson, Decatur, Dickson, Hardeman, Hardin, Henderson, Hickman, Lawrence, Lewis, Macon, Maury, McNairy, Perry, Robertson, Rutherford, Summer, Trousdale, Wayne, Williamson and Wilson counties. This relief applies to deadlines falling on or after January 22, 2026, and on or before May 22, 2026.

Individual income tax returns and payments, as well as quarterly payroll and certain excise tax returns normally due on February 2, 2026, and April 30, 2026, are covered by the extension. Penalties on payroll and excise tax deposits due on or after January 22, 2026, and before February 6, 2026, will be abated if deposits were made by February 6, 2026.

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