

**DELAWARE DIVISION OF REVENUE  
TECHNICAL INFORMATION MEMORANDUM 2021-4  
DATE: OCTOBER 7, 2021**

**SUBJECT: HURRICANE IDA RELIEF**

The Delaware Division of Revenue wishes to respond to inquiries received relating to the extension of deadlines for those affected by Hurricane Ida that was addressed by the issuance of IR-2021-183 by the IRS on September 13, 2021.

Pursuant to the IRS Notice, taxpayers located in areas affected by Hurricane Ida that have been designated as disaster areas will have until January 3, 2022 to file tax returns and submit tax payments. Pursuant to 30 Del. C. § 533(i), the Delaware Division of Revenue will abate interest and any late filing or late payment penalties that would otherwise apply to returns that are filed after the ordinary due date but prior to the IRS extended due date for those taxpayers who are located within an area identified as a Presidentially-declared disaster area. Taxpayers should request this waiver with the filing of their 2020 tax returns and mark their State of Delaware tax-related forms with the designation "Hurricane Ida" in red.