



TaxNewsFlash

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IRS provides tax relief for taxpayers in Rhode Island affected by severe storms, flooding, and tornadoes

The IRS today announced that taxpayers in Rhode Island affected by severe storms, flooding, and tornadoes that began on September 10, 2023, now have until June 17, 2024, to file various federal individual and business tax returns and make tax payments.

According to the IRS release—[RI-2024-01](#) (January 26, 2024)—the tax relief is provided after a disaster declaration issued by the Federal Emergency Management Agency (FEMA). The declaration permits the IRS to postpone certain tax-filing and tax-payment deadlines for taxpayers who reside or have a business in the disaster area.

Individuals and households that reside or have a business in Providence County, qualify for tax relief.

The June 17, 2024, deadline applies to individual income tax returns and payments normally due on April 15, 2024.

The tax relief also applies to quarterly estimated tax payments, normally due on September 15, 2023, January 16, and April 15, 2024. Penalties on payroll and excise tax deposits due on or after September 10, 2023, and before September 25, 2023, will be abated as long as the tax deposits are made by September 25, 2023.

Individuals who had a valid extension to file their 2022 return due to run out on October 16, 2023, now have until June 17, 2024. The IRS noted, however, that because tax payments related to these 2022 returns were due on April 18, 2023, those payments are not eligible for this relief.

The June 17, 2024, deadline also applies to affected businesses:

- Quarterly payroll and excise tax returns normally due on October 31, 2023, January 31, 2024, and April 30, 2024

- Calendar-year partnership and S corporation returns normally due on September 15, 2023 and March 15, 2024
- Calendar-year corporation and fiduciary returns and payments normally due on April 15, 2024
- Calendar-year tax-exempt organization returns normally due on November 15, 2023, and May 15, 2024

The IRS urges anyone who needs an additional tax-filing extension, beyond June 17, 2024, for their 2023 federal income tax return to request it electronically by April 15, 2024. Though a disaster-area taxpayer qualifies to request an extension between April 15, 2024, and June 17, 2024, a request filed during this period can only be submitted on paper. Whether requested electronically or on paper, the taxpayer will then have until October 15, 2024, to file, though payments are still due on June 17, 2024.

If an affected taxpayer receives a late filing or late payment penalty notice from the IRS that has an original filing, payment or deposit due date that falls within the postponement period, the taxpayer should call the telephone number on the notice to have the IRS abate the penalty.

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