



# TaxNewsFlash

United States

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## IRS extends tax relief for taxpayers affected by wildfires in Hawaii

The IRS today issued a release—[IR-2024-82](#)—announcing that various tax-filing and tax-payment deadlines for individuals and businesses affected by the August 8, 2023 wildfires in Hawaii are further postponed until August 7, 2024. The deadlines were previously extended to February 15, 2024. Read [TaxNewsFlash](#)

The IRS is offering relief to Maui and Hawaii counties, each designated by the Federal Emergency Management Agency (FEMA). Individuals and households that reside or have a business in these localities qualify for tax relief.

The tax relief postpones various tax filing and payment deadlines that occurred from August 8, 2023, through August 7, 2024. As a result, affected individuals and businesses will have until August 7, 2024, to file returns and pay any taxes that were originally due during this period, including:

- Individual income tax returns and payments normally due on April 15, 2024
- 2023 contributions to individual retirement arrangements (IRAs) and health savings accounts for eligible taxpayers
- Quarterly estimated income tax payments normally due on September 15, 2023, and January 16, April 15 and June 17, 2024
- Quarterly payroll and excise tax returns normally due on October 31, 2023, and January 31, April 30, and July 31, 2024
- Calendar-year partnership and S corporation returns normally due on 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 May 15, 2024

In addition, individuals, businesses and tax-exempt organizations who had valid extensions to file their 2022 returns will now have until August 7, 2024, to file them. However, payments on these returns are not eligible for relief because they were originally due before the wildfires occurred.

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