



TaxNewsFlash

United States

No. 2024-129
April 4, 2024

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

The IRS today announced that taxpayers in Maine and Rhode Island affected by severe storms and flooding now have until July 15, 2024, to file various federal individual and business tax returns and make tax payments.

The IRS automatically provides filing and penalty relief to any taxpayer with an IRS address of record located in the disaster area.

Anyone who needs an additional tax-filing extension beyond July 15, 2024, for their 2023 federal income tax return must request it electronically by April 15, 2024. Though a disaster-area taxpayer qualifies to request an extension between April 15 and July 15, 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 July 15, 2024.

Maine

According to an IRS release—[IR-2024-93](#) (April 4, 2024)—the tax relief is offered to any area designated by the Federal Emergency Management Agency (FEMA), which currently includes Cumberland, Hancock, Knox, Lincoln, Sagadahoc, Waldo, Washington and York counties. Individuals and households that reside or have a business in these localities qualify for tax relief.

Various tax filing and payment deadlines that occurred from January 9, 2024, through July 15, 2024, are now due July 15, 2024, 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 January 16, April 15, and June 17, 2024
- Quarterly payroll and excise tax returns normally due on January 31 and April 30, 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

Penalties for failing to make payroll and excise tax deposits due on or after January 9, 2024, and before January 24, 2024, will be abated as long as the deposits were made by January 24, 2024.

Rhode Island

Today's [IRS release](#) explains that—for severe storms and flooding that began on December 17, 2023, and January 9, 2024—affected taxpayers that reside or have a business in Kent, Providence, and Washington counties qualify for tax relief.

Various 2023 individual and business tax returns and tax payments are now due on July 15, 2024, including:

- Quarterly estimated tax payments normally due on January 16, April 15, and June 17, 2024
- Individual income tax returns and payments normally due on April 15, 2024
- Quarterly payroll and excise tax returns normally due on January 31 and April 30, 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

Penalties on payroll and excise tax deposits due on or after December 17, 2023, and before January 2, 2024, will be abated as long as the tax deposits were made by January 2, 2024.

Read additional related IRS releases [RI-2024-05](#) and [RI-2024-06](#).

kpmg.com/socialmedia



The information contained in TaxNewsFlash is not intended to be "written advice concerning one or more Federal tax matters" subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230, as the content of this document is issued for general informational purposes only, is intended to enhance the reader's knowledge on the matters addressed therein, and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any member firm.

Direct comments, including requests for subscriptions, to [Washington National Tax](#). For more information, contact KPMG's Federal Tax Legislative and Regulatory Services Group at +1 202.533.3712, 1801 K Street NW, Washington, DC 20006-1301.

To unsubscribe from TaxNewsFlash, reply to [Washington National Tax](#).

[Privacy](#) | [Legal](#)