



TaxNewsFlash

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IRS provides tax relief for taxpayers affected by storms in Kentucky and West Virginia

The IRS today announced tax relief for individuals and businesses in parts of Kentucky and West Virginia affected by severe storms, straight-line winds, tornadoes, landslides and mudslides that began on April 2, 2024. The affected taxpayers now have until November 1, 2024, to file various federal individual and business tax returns and make tax payments.

According to today's IRS releases—[IR-2024-159](#) (Kentucky) and [IR-2024-160](#) (West Virginia)—following the disaster declaration issued by the Federal Emergency Management Agency (FEMA), the relief applies to:

- Individuals and households in Kentucky that reside or have a business in Boyd, Carter, Fayette, Greenup, Henry, Jefferson, Jessamine, Mason, Oldham, Union and Whitley counties
- Individuals and households in West Virginia that reside or have a business in Boone, Brooke, Cabell, Fayette, Hancock, Kanawha, Lincoln, Marshall, Nicholas, Ohio, Preston, Putnam, Tyler, Wayne and Wetzel counties

The tax relief postpones various tax filing and payment deadlines that occurred from April 2, 2024, through November 1, 2024. As a result, affected individuals and businesses will have until November 1, 2024, to file returns and pay any taxes that were originally due during this period.

This means, for example, that the November 1, 2024, deadline will now apply to:

- Individual income tax returns and payments normally due on April 15, 2024
- 2023 contributions to IRAs and health savings accounts for eligible taxpayers
- Quarterly estimated income tax payments normally due on April 15, June 17, and September 16, 2024
- Quarterly payroll and excise tax returns normally due on April 30, July 31, and October 31, 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, penalties for failing to make payroll and excise tax deposits due on or after April 2, 2024, and before April 17, 2024, will be abated as long as the deposits were made by April 17, 2024.

The IRS automatically provides filing and penalty relief to any taxpayer with an IRS address of record located in the disaster area. However, affected taxpayers outside the covered disaster area may call the IRS disaster hotline to request the tax relief.

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