



TaxNewsFlash

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IRS provides tax relief for taxpayers affected by storms, flooding, landslides, and mudslides in West Virginia

The IRS announced tax relief for individuals and businesses in West Virginia affected by severe storms, flooding, landslides, and mudslides that began on April 11, 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 the IRS release—[WV-2024-04](#) (July 10, 2024)—following a disaster declaration by the Federal Emergency Management Agency (FEMA), individuals and households that reside or have a business in Boone, Brooke, Doddridge, Gilmer, Hancock, Kanawha, Lincoln, Marshall, Ohio, Roane, Tyler, Wetzels, and Wood counties qualify for tax relief.

Certain deadlines falling on or after April 11, 2024, and before November 1, 2024, are postponed to 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.

The November 1, 2024, filing deadline applies to:

- Individual income tax returns and payments normally due on April 15, 2024
- Any payment normally due during this period, including the quarterly estimated tax payment due on April 15, 2024, June 17, 2024, and September 16, 2024
- Quarterly payroll and excise tax returns normally due on April 30, 2024, July 31, 2024, and October 31, 2024.

In addition, penalties on payroll and excise tax deposits due on or after April 11, 2024, and before April 26, 2024, will be abated as long as the tax deposits were made by April 26, 2024.

The IRS will automatically identify taxpayers located in the covered disaster area and apply the filing and payment relief. However, affected taxpayers who reside or have a business outside the covered disaster area must call the IRS disaster hotline to request this tax relief. Moreover, if any affected taxpayer receives a late filing or payment penalty notice from the IRS that falls within the postponement period, they need to contact the IRS at the number provided on the notice to have the penalty abated.

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