



# TaxNewsFlash

United States

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## IRS provides tax relief for taxpayers affected by storms, winds, tornadoes, landslides, and mudslides in Kentucky

The IRS today announced tax relief for individuals and businesses in Kentucky affected by severe storms, straight-line winds, tornadoes, landslides, and mudslides that began on May 21, 2024. The affected taxpayers now have until February 3, 2025, to file various individual and business tax returns and make tax payments.

According to the IRS release—[KY-2024-03](#) (July 31, 2024)— following a disaster declaration by the Federal Emergency Management Agency (FEMA), individuals and households that reside or have a business in Adair, Allen, Ballard, Barren, Breckinridge, Butler, Caldwell, Calloway, Carlisle, Christian, Clay, Clinton, Crittenden, Cumberland, Edmonson, Estill, Fulton, Garrard, Graves, Grayson, Green, Greenup, Hart, Hickman, Hopkins, Jackson, Knox, Larue, Laurel, Lee, Leslie, Livingston, Logan, Lyon, Marshall, McCracken, McCreary, McLean, Meade, Menifee, Metcalfe, Monroe, Muhlenberg, Ohio, Owsley, Pulaski, Rockcastle, Russell, Simpson, Todd, Trigg, Warren, Washington, Wayne, Whitley, and Woodford counties qualify for tax relief.

Certain deadlines falling on or after May 21, 2024, and before February 3, 2025, are postponed to February 3, 2025. As a result, affected individuals and businesses will have until February 3, 2025, to file returns and pay any taxes that were originally due during this period.

The February 3, 2025, deadline applies to:

- Individuals who had a valid extension to file their 2023 return due to run out on October 15, 2024. The IRS noted, however, that because tax payments related to these 2023 returns were due on April 15, 2024, those payments are not eligible for this relief.
- Businesses with an original or extended due date including, among others, calendar-year partnerships and S corporations whose 2023 extensions run out on September 16, 2024, and calendar-year corporations whose 2023 extensions run out on October 15, 2024.
- Any payment normally due during this period, including the quarterly estimated tax payments due on June 17, 2024, September 16, 2024, and January 15, 2025, and the quarterly payroll and excise tax returns normally due on July 31, 2024, October 31, 2024, and January 31, 2025.

In addition, penalties on payroll and excise tax deposits due on or after May 21, 2024, and before June 5, 2024, will be abated as long as the tax deposits are made by June 5, 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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