



GMS Flash Alert

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United States – Federal Filing Deadlines Information

On January 8, the U.S. Internal Revenue Service (IRS) announced that the “tax season” for individual taxpayers will start January 29, 2024, at which time the IRS will begin accepting and processing individual income tax returns for 2023.¹

Temporary relief on certain tax compliance obligations may be available for taxpayers in certain jurisdictions that have experienced natural disasters.²

WHY THIS MATTERS

The January 29 start date for individual tax return filers allows the IRS time to perform programming and testing that is critical to helping ensure IRS systems run smoothly. This also gives individual taxpayers and their tax preparers some lead time in January to get their affairs in order, assemble the requisite documents and relevant information to facilitate smooth return preparation and filing.

Taxpayers are reminded that this year’s filing deadline is Monday, April 15. Taxpayers in Maine and Massachusetts have until April 17 to file due to the Patriot’s Day and Emancipation Day holidays.

Federal Deadline for 2023 U.S. Tax Returns

The IRS release – IR-2024-04 – notes that the deadline for filing 2023 tax returns (or an extension to file) is Monday, April 15, 2024, for most taxpayers – April 17 for taxpayers in Maine and Massachusetts as noted above.

Taxpayers requesting an extension will have until Tuesday, October 15, 2024, to file.

Disaster Relief and Filing Deadlines

Tax relief is typically provided after a disaster declaration is issued by the Federal Emergency Management Agency (FEMA). The declaration permits the IRS to postpone certain tax-filing and tax-payment deadlines for taxpayers who reside or have a business in the disaster area.

Taxpayers and their tax professionals may refer to the IRS website "[Tax Relief in Disaster Situations](#)" for further information.

KPMG INSIGHTS

Employers and tax professionals that provide tax services for a company's employees should communicate the tax filing deadlines to those employees.

If taxpayers and/or their employers have concerns about this year's filing deadlines for federal returns or whether they qualify for tax relief related to the disaster declaration issued by FEMA, they should contact their usual tax services professional.

FOOTNOTES:

1 See [IR-2024-04](#), Jan. 8, 2024.

2 IRS, "[Tax Relief in Disaster Situations](#)."

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2024 Personal Tax Planning Guide Now Available!

Prepared by professionals from the Washington National Tax office, the [KPMG 2024 Personal Tax Planning Guide](#) provides information and planning tips to help you make sense of the complex and ever-evolving array of U.S. federal tax rules affecting individuals and their closely-held businesses. Each chapter in this guide includes a brief overview of tax rules and planning tips that might be relevant to you.

The above information 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.

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