



# TaxNewsFlash

United States

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## IRS provides tax relief for taxpayers in Connecticut affected by severe storms

The IRS today announced that taxpayers in Connecticut affected by severe storms, flooding, and a potential dam breach that began on January 10, 2024, now have until June 17, 2024, to file various individual and business tax returns and make tax payments.

According to the IRS release—[IR-2024-17](#) (January 22, 2024)—the tax relief is provided after a disaster declaration 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.

Individuals and households that reside or have a business in New London County, including the Mohegan Tribal Nation and Mashantucket Pequot Tribal Nation, qualify for relief.

The June 17, 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 January 16 and 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

In addition, penalties for failing to make payroll and excise tax deposits due on or after January 10, 2024, and before January 25, 2024, will be abated as long as the deposits are made by January 25, 2024.

If an affected taxpayer receives a late filing or late payment penalty notice from the IRS that has an original or extended filing, payment or deposit due date that falls within the postponement period, the taxpayer should call the telephone number on the notice to have the IRS abate the penalty.

Affected taxpayers who reside or have a business located outside the covered disaster area can call the IRS disaster hotline to request the tax relief.

### **Additional tax relief**

Individuals and businesses in a federally declared disaster area who suffered uninsured or unreimbursed disaster-related losses can choose to claim them on either the return for the year the loss occurred (in this instance, the 2024 return normally filed next year), or the return for the prior year (2023). Taxpayers have extra time—up to six months after the due date of the taxpayer's federal income tax return for the disaster year (without regard to any extension of time to file)—to make the election. For individual taxpayers, this means October 15, 2025.

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