



TaxNewsFlash

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IRS provides tax relief for taxpayers in Maine affected by severe storms, flooding

The IRS today announced that taxpayers in Maine affected by severe storms and flooding that began on December 17, 2023, now have until June 17, 2024, to file various federal individual and business tax returns and make tax payments.

According to the IRS release—[IR-2024-32](#) (February 5, 2024)—the tax relief is offered to any area designated by the Federal Emergency Management Agency (FEMA), which currently includes Androscoggin, Franklin, Hancock, Kennebec, Oxford, Penobscot, Piscataquis, Somerset, Waldo and Washington Counties. Individuals and households that reside or have a business in these localities qualify for tax relief.

Various tax filing and payment deadlines that occurred from December 17, 2023, through June 17, 2024, are now due June 17, 2024, including:

- 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

Penalties for failing to make payroll and excise tax deposits due on or after December 17, 2023, and before January 2, 2024, will be abated as long as the deposits were made by January 2, 2024.

The IRS automatically provides filing and penalty relief to any taxpayer with an IRS address of record located in the disaster area.

Anyone who needs an additional tax-filing extension beyond June 17 for their 2023 federal income tax return must request it electronically by April 15. Though a disaster-area taxpayer qualifies to request an extension between April 15 and June 17, a request filed during this period can only be submitted on paper. Whether

requested electronically or on paper, the taxpayer will then have until October 15, 2024, to file, though payments are still due on June 17.

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