



TaxNewsFlash

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

The IRS today announced that taxpayers in West Virginia affected by severe storms, flooding, landslides, and mudslides that began on August 28, 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-2024-35](#) (February 7, 2024)—the tax relief is offered to any area designated by the Federal Emergency Management Agency (FEMA), which currently includes Boone, Calhoun, Clay, Harrison and Kanawha 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 August 28, 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 September 15, 2023, January 16, 2024, and April 15, 2024
- Quarterly payroll and excise tax returns normally due on October 31, 2023, January 31, 2024, and April 30, 2024
- Calendar-year partnership and S corporations that had a valid tax-year 2022 extension that ran out on September 15, 2023, or have a 2023 return normally due on March 15, 2024
- Calendar-year corporation and fiduciaries that had a valid tax-year 2022 extension that ran out on October 16, 2023, or have a 2023 return and payment normally due on April 15, 2024
- Calendar-year tax-exempt organizations that had a valid tax-year 2022 extension that ran out on November 15, 2023, or have a 2023 return normally due on May 15, 2024

Individuals and businesses that had an extension to file their 2022 returns will also have until June 17, 2024, to file them. However, tax year 2022 tax payments are not eligible for this relief because they were originally due last spring, before the disaster occurred.

Penalties for failing to make payroll and excise tax deposits due on or after August 28, 2023, and before September 12, 2023, will be abated as long as the deposits were made by September 12, 2023.

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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