



TaxNewsFlash

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IRS provides tax relief for taxpayers in Washington State affected by wildfires

The IRS today announced that taxpayers in Washington State affected by wildfires that began on August 18, 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-2024-55](#) (February 28, 2024)—the tax relief is offered to any area designated by the Federal Emergency Management Agency (FEMA), which currently includes Spokane County. Individuals and households that reside or have a business in this locality qualify for tax relief.

Filing and payment relief

The tax relief postpones various tax filing and payment deadlines that occurred from August 18, 2023, through June 17, 2024 (postponement period). As a result, affected individuals and businesses will have until June 17, 2024, to file returns and pay any taxes that were originally due during this period.

This means, for example, that 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
- 2023 quarterly estimated income tax payments normally due on September 15, 2023, and January 16, 2024, and 2024 estimated tax payments normally due on April 15, 2024
- Quarterly payroll and excise tax returns normally due on October 31, 2023, and 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, 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.

Also, penalties for failing to make payroll and excise tax deposits due on or after August 18, 2023, and before September 5, 2023, will be abated as long as the deposits were made by September 5, 2023.

The IRS urges anyone who needs an additional tax-filing extension, beyond June 17, 2024, for their 2023 federal income tax return to request it electronically by April 15, 2024. Though a disaster-area taxpayer qualifies to request an extension between April 15 and June 17, 2024, 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, 2024.

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