



TaxNewsFlash

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IRS provides tax relief for taxpayers affected by storms, winds, tornadoes, and flooding in Texas (updated)

The IRS has announced tax relief for individuals and businesses in Texas affected by severe storms, straight-line winds, tornadoes, and flooding that began on April 26, 2024. The affected taxpayers now have until November 1, 2024, to file various federal individual and business tax returns and make tax payments.

According to the IRS release—[TX-2024-13](#) (May 28, 2024¹)—the relief applies to those in Calhoun, Collin, Cooke, Denton, Eastland, Guadalupe, Hardin, Harris, Jasper, Jones, Lamar, Liberty, Montague, Montgomery, Polk, San Jacinto, Trinity, Walker, and Waller counties following the disaster declaration issued by the Federal Emergency Management Agency (FEMA).

The IRS is postponing certain tax-filing and tax-payment deadlines for those who reside or have a business in the disaster area. Deadlines falling on or after April 26, 2024, and before November 1, 2024, are granted additional time to file through November 1, 2024. This includes:

- The quarterly estimated tax payments due on June 17 and September 16, 2024
- The quarterly payroll and excise tax returns normally due on April 30, July 31, and October 31, 2024

Penalties on payroll and excise tax deposits due on or after April 26, 2024, and before May 13, 2024, will be abated as long as the tax deposits were made by May 13, 2024.

If taxpayers receive a late filing or late payment penalty notice from the IRS that has an original due date within the postponement period, they can call the number on the notice to have the IRS abate the penalty.

¹ The IRS release was updated (May 30, June 7, and June 12, 2024) to also include Austin, Bell, Bosque, Brown, Caldwell, Clay, Coleman, Concho, Coryell, Dallas, Ellis, Falls, Freestone, Grimes, Hamilton, Henderson, Hockley, Houston, Kaufman, Lampasas, Lee, Leon, Limestone, Madison, Mills, Navarro, Newton, San Saba, Smith, Terrell, Tyler, Van Zandt, and Washington counties.

The IRS will automatically identify taxpayers in the covered disaster area and apply filing and payment relief. However, affected taxpayers outside the covered disaster area may call the IRS disaster hotline to request the tax relief.

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