



TaxNewsFlash

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

The IRS today announced tax relief for individuals and businesses in parts of Massachusetts affected by severe storms and flooding that began on September 11, 2023. The affected taxpayers now have until July 31, 2024, to file various federal individual and business tax returns and make tax payments.

According to the IRS release—[IR-2024-154](#) (May 31, 2024)—the relief applies to those in Bristol and Worcester counties following the disaster declaration issued by the Federal Emergency Management Agency (FEMA).

The relief postpones various tax filing and payment deadlines that occurred from September 11, 2023, through July 31, 2024. This includes:

- Individual income tax returns and payments normally due on April 15, 2024
- 2023 contributions to individual retirement arrangements (IRAs) and health savings accounts for eligible taxpayers
- Quarterly estimated income tax payments normally due on September 15, 2023, January 16, 2024, April 15, 2024, and June 17, 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 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

Individuals who had an extension to file their 2022 return will also have until July 31, 2024, to file, though payments on these returns are not eligible for the extra time because they were due before the disaster occurred.

In addition, penalties for failing to make payroll and excise tax deposits due on or after September 11, 2023, and before September 26, 2023, will be abated as long as the deposits were made by September 26, 2023.

The IRS automatically provides filing and penalty relief to any taxpayer with an IRS address of record located in the disaster area. However, affected taxpayers outside the covered disaster area may call the IRS disaster hotline to request the tax relief.

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