



TaxNewsFlash

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IRS provides tax relief for taxpayers in Texas affected by Hurricane Beryl

The IRS announced that taxpayers in Texas affected by Hurricane Beryl that began on July 5, 2024, now have until February 3, 2025, to file various individual and business tax returns and make tax payments.

According to the IRS release—[IR-2024-191](#) (July 22, 2024)—the tax relief is provided after a recent disaster declaration issued by the Federal Emergency Management Agency (FEMA). The declaration permits the IRS to postpone certain tax-filing and tax-payment deadlines for taxpayers who reside or have a business in the disaster area.

Individuals and households affected by Hurricane Beryl that reside or have a business in Anderson, Angelina, Aransas, Austin, Bowie, Brazoria, Brazos, Burleson Calhoun, Cameron, Camp, Cass, Chambers, Cherokee, Colorado, Dewitt, Fayette, Fort Bend, Freestone, Galveston, Goliad, Gregg, Grimes, Hardin, Harris, Harrison, Hidalgo, Houston, Jackson, Jasper, Jefferson, Kenedy, Kleberg, Lavaca, Lee, Leon, Liberty, Madison, Marion, Matagorda, Milam, Montgomery, Morris, Nacogdoches, Newton, Nueces, Orange, Panola, Polk, Refugio, Robertson, Rusk, Sabine, San Augustine, San Jacinto, San Patricio, Shelby, Trinity, Tyler, Upshur, Victoria, Walker, Waller, Washington, Webb, Wharton and Willacy counties qualify for tax relief.

Filing and payment relief

The tax relief postpones various tax filing and payment deadlines that occurred from July 5, 2024, through February 3, 2025 (postponement period). As a result, affected individuals and businesses will have until February 3, 2025, to file returns and pay any taxes that were originally due during this period.

This means, for example, that the February 3, 2025, deadline will now apply to:

- Any individual, business or tax-exempt organization that has a valid extension to file their 2023 federal return. The IRS noted, however, that payments on these returns are not eligible for the extra time because they were due last spring before the hurricane occurred.
- Quarterly estimated income tax payments normally due on September 16, 2024, and January 15, 2025.
- Quarterly payroll and excise tax returns normally due on July 31 and October 31, 2024, and January 31, 2025.

In addition, penalties for failing to make payroll and excise tax deposits due on or after July 5, 2024, and before July 22, 2024, will be abated, as long as the deposits are made by July 22, 2024.

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In addition, the IRS will work with any taxpayer who lives outside the disaster area but whose records necessary to meet a deadline occurring during the postponement period are located in the affected area. Taxpayers qualifying for relief who live outside the disaster area need to contact the IRS disaster hotline to request the tax relief.

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