



# TaxNewsFlash

United States

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## IRS provides tax relief for taxpayers affected by Hurricane Debby in four states

The IRS today announced tax relief for individuals and businesses in four<sup>1</sup> states affected by Hurricane Debby. The affected taxpayers in South Carolina, North Carolina, Florida and Georgia now have until February 3, 2025, to file various individual and business tax returns and make tax payments.

According to the IRS release—[IR-2024-205](#) (August 9, 2024)—following a disaster declaration by the Federal Emergency Management Agency (FEMA), individuals and households that reside or have a business in the following counties qualify for tax relief:

- All 46 counties in South Carolina.
- The following 61 counties in Florida: Alachua, Baker, Bay, Bradford, Brevard, Calhoun, Charlotte, Citrus, Clay, Collier, Columbia, DeSoto, Dixie, Duval, Escambia, Flagler, Franklin, Gadsden, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Hernando, Highlands, Hillsborough, Holmes, Jackson, Jefferson, Lafayette, Lake, Lee, Leon, Levy, Liberty, Madison, Manatee, Marion, Monroe, Nassau, Okaloosa, Okeechobee, Orange, Osceola, Pasco, Pinellas, Polk, Putnam, Santa Rosa, Sarasota, Seminole, St. Johns, Sumter, Suwannee, Taylor, Union, Volusia, Walton, Wakulla, and Washington.
- The following 55 counties in Georgia: Appling, Atkinson, Bacon, Ben Hill, Berrien, Brantley, Brooks, Bryan, Bulloch, Burke, Camden, Candler, Charlton, Chatham, Clinch, Coffee, Colquitt, Cook, Crisp, Decatur, Dodge, Echols, Effingham, Emanuel, Evans, Glynn, Grady, Irwin, Jeff Davis, Jefferson, Jenkins, Johnson, Lanier, Laurens, Liberty, Long, Lowndes, McIntosh, Mitchell, Montgomery, Pierce, Richmond, Screven, Tattnall, Telfair, Thomas, Tift, Toombs, Treutlen, Turner, Ware, Wayne, Wheeler, Wilcox, and Worth.

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<sup>1</sup> The IRS on August 13, 2024, expanded the tax relief for individuals and businesses affected by Hurricane Debby in all 14 Vermont counties. Read [TaxNewsFlash](#)

- The following 66 counties in North Carolina: Alamance, Anson, Beaufort, Bertie, Bladen , Brunswick, Camden, Carteret, Caswell, Chatham, Chowan, Columbus, Craven, Cumberland, Currituck, Dare, Davie, Davidson, Duplin, Durham, Edgecombe, Forsyth, Franklin, Gates, Granville, Greene, Guilford, Halifax, Harnett, Hertford, Hoke, Hyde, Johnston, Jones, Lee, Lenoir, Martin, Montgomery, Moore, Nash, New Hanover, Northampton, Onslow, Orange, Pamlico, Pasquotank, Pender, Perquimans, Person, Pitt, Randolph, Richmond, Robeson, Rockingham, Sampson, Scotland, Stokes, Surry, Tyrrell, Vance, Wake, Warren, Washington, Wayne, Wilson, and Yadkin.

The tax relief postpones until February 3, 2025, various tax filing and payment deadlines that occurred beginning on August 1, 2024, in Florida, August 4, 2024, in Georgia and South Carolina, and August 5, 2024, in North Carolina. 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.

The February 3, 2025, deadline applies 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 October 31, 2024, and January 31, 2025.

In addition, in Florida, penalties for failing to make payroll and excise tax deposits due on or after August 1, 2024, and before August 16, 2024, will be abated, as long as the deposits are made by August 16, 2024. Similarly, in South Carolina and Georgia, penalties for failing to make payroll and excise tax deposits due on or after August 4, 2024, and before August 19, 2024, will be abated, as long as the deposits are made by August 19, 2024. In North Carolina, penalties for failing to make payroll and excise tax deposits due on or after August 5, 2024, and before August 20, 2024, will be abated, as long as the deposits are made by August 20, 2024.

The IRS will automatically identify taxpayers located in the covered disaster area and apply the filing and payment relief. However, affected taxpayers who reside or have a business outside the covered disaster area must call the IRS disaster hotline to request this tax relief. Moreover, if any affected taxpayer receives a late filing or payment penalty notice from the IRS that falls within the postponement period, they need to contact the IRS at the number provided on the notice to have the penalty abated.

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