



TaxNewsFlash

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IRS provides tax relief for taxpayers in all or parts of seven states affected by Hurricane Helene

The IRS today announced tax relief for individuals and businesses in all of Alabama, Georgia, North Carolina, and South Carolina, and parts of Florida, Tennessee, and Virginia, affected by Hurricane Helene. The affected taxpayers now have until May 1, 2025, to file various individual and business tax returns and make tax payments.

According to the IRS release—[IR-2024-253](#) (October 1, 2024)—following a disaster declaration by the Federal Emergency Management Agency (FEMA), individuals and households that reside or have a business in Alabama, Georgia, North Carolina, and South Carolina, as well as specific parts* of Florida, Tennessee, and Virginia, qualify for tax relief.

The tax relief postpones until May 1, 2025, various tax filing and payment deadlines that occurred beginning on September 22, 2024, in Alabama, on September 23, 2024, in Florida, on September 24, 2024, in Georgia, on September 25, 2024, in North Carolina, South Carolina, and Virginia, and on September 26, 2024, in Tennessee.

The May 1, 2025 deadline will now apply to:

- Any individual or business that has a 2024 return normally due during March or April 2025.
- 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.
- 2024 quarterly estimated income tax payments normally due on January 15, 2025, and 2025 estimated tax payments normally due on April 15, 2025.
- Quarterly payroll and excise tax returns normally due on October 31, 2024, January 31, 2025, and April 30, 2025.

In addition, the IRS is providing penalty relief to businesses that make payroll and excise tax deposits. Relief periods vary by state.

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.

* **Florida:** Alachua, Bay, Bradford, Calhoun, Charlotte, Citrus, Collier, Columbia, Dixie, Escambia, Franklin, Gadsden, Gilchrist, Gulf, Hamilton, Hernando, Hillsborough, Holmes, Jackson, Jefferson, Lafayette, Lee, Leon, Levy, Liberty, Madison, Manatee, Marion, Monroe, Okaloosa, Pasco, Pinellas, Santa Rosa, Sarasota, Sumter, Suwannee, Taylor, Union, Wakulla, Walton and Washington counties

Tennessee: Carter, Cocke, Greene, Hamblen, Hawkins, Johnson, Unicoi and Washington counties

Virginia: City of Galax, Grayson, Smyth, Tazewell, Washington, Wise and Wythe counties

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