



# TaxNewsFlash

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## IRS announces tax relief for taxpayers in West Virginia affected by Post-Tropical Storm Helene

The IRS today announced tax relief for individuals and businesses in Mercer County, West Virginia that were affected by Post-Tropical Storm Helene that began on September 25, 2024.

According to the IRS release—[WV-2024-06](#) (December 17, 2024)—the disaster declaration issued by the Federal Emergency Management Agency (FEMA) permits the IRS to postpone certain tax-filing and tax-payment deadlines for taxpayers who reside or have a business in the disaster area. As such, certain deadlines falling on or after September 25, 2024, and before May 1, 2025, are granted additional time to file through May 1, 2025. This deadline applies to:

- Individuals who had a valid extension to file their 2023 return that ran out on October 15, 2024 (tax payments related to the 2023 returns due on April 15, 2024 are not eligible for the relief)
- Calendar-year corporations whose 2023 extensions ran out on Oct. 15, 2024
- Calendar-year 2024 individual or business return normally due during March or April 2025, and paying any tax due
- Any payment normally due during this period, including the quarterly estimated tax payments due on January 15, and April 15, 2025.
- Quarterly payroll and excise tax returns normally due on October 31, 2024, and January 31 and April 30, 2025.

In addition, penalties on payroll and excise tax deposits due on or after September 25, 2024, and before October 10, 2024, will be abated as long as the tax deposits were made by October 10, 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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