



Robert W. Wood

THE TAX LAWYER

TAXES 08/02/22

IRS Extends Tax Return Due Dates For Kentucky Storm & Flood Victims



The IRS has announced that storm victims in parts of Kentucky now have until Nov. 15, 2022, to file various individual and business tax returns and make tax payments. The IRS gives the relief to any area designated by the Federal Emergency Management Agency ([FEMA](#)) as qualifying for individual

or public assistance. Currently, individuals and households that reside or have a business in Breathitt, Clay, Floyd, Johnson, Knott, Leslie, Letcher, Magoffin, Martin, Owsley, Perry, Pike and Wolfe counties in Kentucky qualify for tax relief. The same relief will be available to any other locality added later by FEMA. The current list of eligible localities is always available on the [disaster relief](#) page on IRS.gov.

The tax relief postpones various tax filing and payment deadlines that occurred starting on July 26, 2022. As a result, affected individuals and businesses will have until Nov. 15, 2022, to file returns and pay any taxes that were originally due during this period. This means individuals who had a valid extension to file their 2021 return due to run out on Oct. 17, 2022, will now have until Nov. 15, 2022, to file. However, because tax payments related to these 2021 returns were due on April 18, 2022, those payments are not eligible for this relief.

The Nov. 15, 2022 deadline also applies to quarterly estimated income tax payments due on Sept. 15, 2022, and the quarterly payroll and excise tax returns normally due on Aug. 1 and Oct. 31, 2022. Businesses with an original or extended due date also have the additional time including, among others, calendar-year partnerships and S corporations whose 2021 extensions run out on Sept. 15, 2022 and calendar-year corporations whose 2021 extensions run out on Oct. 17, 2022.

In addition, penalties on payroll and excise tax deposits due on or after July 26 and before Aug. 10, will be abated as long as the deposits are made by Aug. 10, 2022. The [IRS disaster relief](#) page has details on other returns, payments and tax-related actions qualifying for the additional time. The IRS automatically provides filing and penalty relief to any taxpayer with an IRS address of record located in the disaster area. Therefore, taxpayers do not need to contact the

agency to get this relief. However, if an affected taxpayer receives a late filing or late payment penalty notice from the IRS that has an original or extended filing, payment or deposit due date falling within the postponement period, the taxpayer should call the number on the notice to have the penalty abated.

The IRS said it 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 at 866-562-5227. This also includes workers assisting the relief activities who are affiliated with a recognized government or philanthropic organization.

Individuals and businesses in a federally declared disaster area who suffered uninsured or unreimbursed disaster-related losses can choose to claim them on either the return for the year the loss occurred (in this instance, the 2022 return normally filed next year), or the return for the prior year (2021). Be sure to write the FEMA declaration number – DR-4663-KY – on any return claiming a loss. See [Publication 547](#) for details. The tax relief is part of a coordinated federal response to the damage caused by these storms and is based on local damage assessments by FEMA. For information on disaster recovery, visit disasterassistance.gov.

Check out my [website](#).