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Oakland and Wayne counties. Individuals and households that reside or have a business in these localities qualify for tax relief.

**Isaac M. O'Bannon** • Feb. 16, 2024



Due to severe storms in August 2023, individuals and business taxpayers in some Michigan counties have until June 17, 2024, to file various federal individual and business tax returns and make tax payments, the the Internal Revenue Service has announced.

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The tax relief postpones various tax filing and payment deadlines that occurred from Aug. 24, 2023, through June 17, 2024 (postponement period). As a result, affected individuals and businesses will have until June 17, 2024, to file returns and pay any taxes that were originally due during this period.

This means the June 17, 2024, deadline will now apply to:

- Individual income tax returns and payments normally due on April 15, 2024.
- 2023 contributions to IRAs and health savings accounts for eligible taxpayers.
- Quarterly estimated income tax payments normally due on Sept. 15, 2023, Jan. 16, 2024, and April 15, 2024.
- Quarterly payroll and excise tax returns normally due on Oct. 31, 2023, Jan. 31, 2024, and April 30, 2024.
- Calendar-year partnership and S corporations that had a valid tax-year 2022 extension that ran out on Sept. 15, 2023, or have a 2023 return normally due on March 15, 2024.
- Calendar-year corporations and fiduciaries that had a valid tax-year 2022 extension that ran out on Oct. 16, 2023, or have a 2023 return and payment normally due on April 15, 2024.
- Calendar-year tax-exempt organizations that had a valid tax-year 2022 extension that ran out on Nov. 15, 2023, or have a 2023 return normally due on May 15, 2024.

In addition, individuals and businesses that had an extension to file their 2022 returns will also have until June 17, 2024, to file them. However, tax-year 2022 tax payments are not eligible for this relief because they were originally due last spring, before the disaster occurred.

In addition, penalties for failing to make payroll and excise tax deposits due on or after Aug. 24, 2023, and before Sept. 8, 2023, will be abated as long as the deposits

were made by Sept. 8, 2023.

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the disaster area, for example, because they moved to the disaster area after filing their return. In these kinds of unique circumstances, the affected taxpayer could receive a late filing or late payment penalty notice from the IRS for the postponement period. The taxpayer should call the number on the notice to have the penalty abated.

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 at [866-562-5227](tel:866-562-5227). This also includes workers assisting the relief activities who are affiliated with a recognized government or philanthropic organization.

The IRS urges anyone who needs an additional tax-filing extension, beyond June 17, for their 2023 federal income tax return to request it electronically by April 15. Though a disaster-area taxpayer qualifies to request an extension between April 15 and June 17, a request filed during this period can only be submitted on paper. Whether requested electronically or on paper, the taxpayer will then have until Oct. 15, 2024, to file, though payments are still due on June 17. Visit [IRS.gov/extensions](https://www.irs.gov/extensions) for details.

## Additional tax relief

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 2023 return normally filed this year), or the return for the prior year (2022). Taxpayers have extra time – up to six months after the due date of the taxpayer's federal income tax return for the disaster year (without regard to any extension of time to file) – to make the election. For individual taxpayers, this means Oct. 15, 2024. Be sure to write the

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Additional relief may be available to affected taxpayers who participate in a retirement plan or individual retirement arrangement (IRA). For example, a taxpayer may be eligible to take a special disaster distribution that would not be subject to the additional 10% early distribution tax and allows the taxpayer to spread the income over three years. Taxpayers may also be eligible to make a hardship withdrawal. Each plan or IRA has specific rules and guidance for their participants to follow.

The IRS may provide additional disaster relief in the future.

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](https://www.disasterassistance.gov).

IRS • Taxes

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