

# Don't Forget! West Virginia Taxpayers Impacted by August 2023 Severe Storms must file returns by June 17

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CHARLESTON, W.Va. – Individuals and businesses in Boone, Calhoun, Clay, Harrison, and Kanawha counties affected by the severe storms of Aug. 28-30, 2023, have until Monday June 17, 2024, to file their 2023 income tax returns.

The Internal Revenue Service (IRS) offered tax relief for individuals and businesses until June 17, 2024, to file various federal individual and business tax returns and make tax payments.

The IRS automatically provided filing and penalty relief to any taxpayer with an IRS address of record located in the disaster area. *These taxpayers did not need to contact the agency to get this relief.*

## Filing and payment relief

The tax relief postponed several tax filing and payment deadlines that occurred from Aug. 28, 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 due during this period.

This means the June 17, 2024, deadline applies 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



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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.

The [IRS disaster relief](#) page has details on other returns, payments and tax-related actions qualifying for relief during the postponement period.

Qualified disaster relief payments are generally not included in gross income. This means that affected taxpayers can remove the amounts received from a government agency, such as FEMA, from their gross income for the repairing of their home, or for the replacement of its contents.

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 more information on this tax relief, contact the IRS at 866-562-5227. For information on disaster recovery, visit [disasterassistance.gov](https://disasterassistance.gov) or call 800-621-3362.

For more information on West Virginia's disaster recovery, visit [emd.wv.gov](https://emd.wv.gov), [West Virginia Emergency Management Division Facebook page](#), [www.fema.gov/disaster/4756](https://www.fema.gov/disaster/4756) and [www.facebook.com/FEMA](https://www.facebook.com/FEMA).

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