



2024 State and Local Disaster Relief Guidance

(covers guidance issued in 2024 – last updated April 5, 2024)

Jurisdiction	Brief Guidance Overview – For Complete Guidance See Source Document
Federal	<ul style="list-style-type: none"> • ME-2024-05: IRS announces tax relief for taxpayers impacted by severe storms and flooding in Maine; various deadlines postponed to July 15. • RI-2024-06: IRS announces tax relief for taxpayers impacted by severe storms and flooding in Rhode Island. • RI-2024-05: IRS announces tax relief for taxpayers impacted by severe storm and flooding in Rhode Island; various deadlines postponed to July 15. • IR-2024-94: IRS announces tax relief for taxpayers impacted by severe storms, flooding in Rhode Island, various deadlines postponed to July 15. • IR-2024-93: Maine taxpayers impacted by severe storms, flooding qualify for tax relief; various deadlines postponed to July 15. • IR-2024-90: IRS reminder to taxpayers affected by terrorist attacks in Israel: 2023 returns and payments are now due Oct. 7; other relief available. • IR-2024-82: IRS further extends tax relief for Hawaii wildfire victims; 2023 returns, payments, other deadlines postponed to Aug. 7. • AK-2024-04: Tax relief for taxpayers impacted by severe storms, landslides and mudslides in Alaska; various deadlines postponed to July 15. • IR-2024-81: IRS announces tax relief for taxpayers impacted by severe storms, landslides and mudslides in Alaska; various deadlines postponed to July 15. • IR-2024-79: IRS reminder to U.S. taxpayers living, working abroad: File 2023 tax return by June 17; those impacted by terrorist attacks in Israel have until Oct. 7. • WA-2024-01: IRS announces tax relief for taxpayers impacted by wildfires in Spokane, Washington area. • IR-2024-55: Spokane area taxpayers impacted by wildfires qualify for tax relief; various deadlines postponed to June 17. • CA-2024-02: IRS announces tax relief for taxpayers impacted by severe storms and flooding in San Diego, California. • IR-2024-51: San Diego area taxpayers impacted by severe storms, flooding qualify for tax relief; various deadlines postponed to June 17. • MI-2024-01: IRS announces tax relief for taxpayers impacted by severe storms, tornadoes and flooding in Michigan. • IR-2024-42: Michigan taxpayers impacted by severe storms, tornadoes and flooding qualify for tax relief; various deadlines postponed to June 17. • WV-2024-01: IRS announces tax relief for taxpayers impacted by severe storms, flooding, landslides and mudslides in West Virginia. • IR-2024-35: West Virginia taxpayers impacted by severe storms, flooding, landslides and mudslides qualify for tax relief; various deadlines postponed to June 17.

	<ul style="list-style-type: none"> • ME-2024-02: IRS announces tax relief for taxpayers impacted by severe storms and flooding in Maine. • IR-2024-32: Maine taxpayers impacted by severe storms and flooding qualify for tax relief; various deadlines postponed to June 17. • IR-2024-29: IRS reminder to disaster victims with extensions: File 2022 returns by Feb. 15; all or parts of 8 states and 2 territories affected. • IR-2024-27: Rhode Island taxpayers impacted by storms qualify for tax relief; various deadlines postponed to June 17. • RI-2024-01: IRS announces tax relief for taxpayers impacted by severe storms, flooding and tornadoes in Rhode Island. • CT-2024-01: IRS announces tax relief for taxpayers impacted by severe storms, flooding and potential dam breach in Connecticut. • IR-2024-17: Connecticut taxpayers impacted by storms qualify for tax relief; various deadlines postponed to June 17.
Alabama	
Alaska	
Arizona	
Arkansas	
California	<p>The California Franchise Tax Board is extending filing and payment deadlines for San Diego County until June 17, 2024. The extensions align State tax filing and payment dates with the IRS extensions for severe storms and flooding that recently impacted certain portions of California. (February 27, 2024)</p>
	<p>Employers in Alameda, Butte, Glenn, Lake, Mendocino, Monterey, Sacramento, San Francisco, Santa Cruz, Sonoma, and Sutter counties directly affected by the winter storms may request up to a two month extension of time from the California Employment Development Department to file their state payroll reports and/or deposit payroll taxes without penalty or interest. (March 2024)</p>
Colorado	
Connecticut	<p>The Connecticut Department of Revenue Services is extending the filing and payment deadlines of certain Connecticut returns until June 17, 2024. The extensions align State tax filing and payment dates with the IRS extensions for severe storms and flooding that impacted certain portions of Connecticut. (February 1, 2024)</p>
Delaware	
District of Columbia	
Florida	
Georgia	

Hawaii	
Idaho	
Illinois	
Indiana	
Iowa	
Kansas	
Kentucky	
Louisiana	
Maine	Maine Revenue Services has issued guidance on Federal and State tax relief in Maine disaster areas (February 2024).
Maryland	The Maryland Office of the Comptroller will waive certain late payment penalties and interest for Maryland businesses through May 31, 2024, to mitigate the economic impact of the Francis Scott Key Bridge collapse. (March 29, 2024)
Massachusetts	
Michigan	The Michigan Department of Treasury announced that taxpayers who reside in counties affected by severe storms, tornadoes, and flooding from August 24-26, 2023, can request additional time to file State tax returns and pay State tax bills, with penalties and interest waived. (February 26, 2024)
Minnesota	
Mississippi	
Missouri	
Montana	
Nebraska	
Nevada	
New Hampshire	
New Jersey	
New Mexico	
New York	
North Carolina	
North Dakota	
Ohio	
Oklahoma	
Oregon	
Pennsylvania	
Rhode Island	

	The Rhode Island Division of Taxation has urged Rhode Islanders affected by the storms, tornadoes, and flooding that began on September 10, 2023, to reach out if these disasters impact their ability to timely file their taxes. (February 1, 2024)
South Carolina	
South Dakota	
Tennessee	The Tennessee Department of Revenue has issued guidance on tax filing extensions for the December 2023 severe storms and tornadoes. (January 2024)
	The Tennessee Department of Revenue is extending the franchise and excise tax filing and payment deadlines to June 17, 2024, for businesses impacted by the December 2023 storms. (January 29, 2024)
Texas	
Utah	
Vermont	
Virginia	
Washington	
West Virginia	
Wisconsin	
Wyoming	