



IRS extends April 15, other upcoming deadlines for Alabama storm victims, provides other tax relief

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WASHINGTON — Victims of Sunday's tornadoes and severe storms in Alabama have until July 31, 2019, to file certain individual and business tax returns and make certain tax payments, the Internal Revenue Service announced today.

The IRS is offering this relief to any Major Disaster Declaration area designated by the Federal Emergency Management Agency (FEMA) as qualifying for individual assistance. Currently, this only includes Lee County, Alabama, but taxpayers in localities added later to the disaster area, including those in other states, will automatically receive the same filing and payment relief. The current list of eligible localities is always available on the disaster relief page on IRS.gov.

"The IRS moved swiftly to provide this relief for those affected by this terrible tragedy," said IRS Commissioner Chuck Rettig. "With the regular deadline just a few weeks away, we want storm victims to focus on their families and recovering, rather than worrying about the tax deadline. IRS employees stand ready to support the disaster recovery effort as they have done many times in the past."

The tax relief postpones various tax filing and payment deadlines that occurred starting on March 3, 2019. As a result, affected individuals and businesses will have until July 31, 2019, to file returns and pay any taxes that were originally due during this period. This includes individual income tax returns and payments normally due April 15, 2019. Eligible taxpayers will also have until July 31, 2019 to make 2018 IRA contributions.

The July 31, 2019, deadline also applies to quarterly estimated income tax payments due on April 15 and June 17, 2019 and the quarterly payroll and excise tax returns normally due on April 30, 2019. It also applies to tax-exempt organizations, operating on a calendar-year basis, that have a Form 990 information return due on May 15, 2019. Businesses, including corporations, S corporations and partnerships, that have a 2018 return due during this period also have the extra time.

In addition, penalties on payroll and excise tax deposits due on or after March 3, 2019, and before March 18, 2019, will be abated as long as the deposits are made by March 18, 2019.

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. Thus, taxpayers need not contact the IRS 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.

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 1-866-562-5227. 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 2019 return normally filed next year), or the return for the prior year (2018). This means that eligible taxpayers who haven't yet filed their 2018 return can claim a loss, and those who have already filed can choose to do so by filing an amended return. Be sure to include the disaster declaration number, FEMA 4419, on any return. See Publication 547 and Publication 5307 for details.

The tax relief is part of a coordinated federal response to the damage caused by tornadoes and severe storms and is based on local damage assessments by FEMA. For information on disaster recovery, visit disasterassistance.gov.