IRS News Release

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IRS reminder to disaster area taxpayers with extensions: All or parts of 14 states, 2 territories need to file 2023 returns by Feb. 3; others have until May 1

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WASHINGTON —The Internal Revenue Service today reminded disaster-area taxpayers who received extensions to file their 2023 returns that, depending upon their location, their returns are due by Feb. 3 or May 1, 2025.

Currently:

- Taxpayers in the entire states of Louisiana and Vermont, all of Puerto Rico and the Virgin Islands and parts of Arizona, Connecticut, Illinois, Kentucky, Minnesota, Missouri, Montana, New York, Pennsylvania, South Dakota, Texas and Washington state have until Feb. 3, 2025, to file their 2023 returns.
- Taxpayers in the entire states of Alabama, Florida, Georgia, North Carolina and South Carolina, and parts of Alaska, New Mexico, Tennessee, Virginia and West Virginia will have until May 1, 2025, to file their 2023 returns. For these taxpayers, May 1 will also be the deadline for filing their 2024 returns and paying any tax due.

Eligible taxpayers are individuals and businesses affected by various disasters that occurred during the late spring through the end of 2024. For extension filers, **payments** on the 2023 tax year returns are not eligible for the additional time because they were originally due last spring before any of these disasters occurred.

The IRS normally provides relief, including postponing various tax filing and payment deadlines, for any area designated by the Federal Emergency Management Agency (FEMA). As long as their address of record is in a disaster-area locality, individual and business taxpayers automatically get the extra time, without having to ask for it. The current list of eligible localities is always available on the disaster relief page on IRS.gov.

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 should contact the IRS at 866-562-5227. This also includes workers who assisted with relief activities who are affiliated with a recognized government or philanthropic organization.

Special relief for terrorist attacks in Israel

Taxpayers who live or have a business in Israel, Gaza or the West Bank, and certain other taxpayers affected by the terrorist attacks in the State of Israel have until Sept. 30, 2025, to file and pay. This includes all 2023 and 2024 returns.