

IRS offers tax relief for Kentucky storm victims

Various deadlines postponed to Nov. 3

The Internal Revenue Service has announced tax relief for individuals and businesses in the entire state of Kentucky affected by severe storms, straight-line winds, flooding, and landslides that began on Feb. 14. These taxpayers now have until Nov. 3 to file various federal individual and business tax returns and make tax payments.

Following the disaster declaration issued by the Federal Emergency Management Agency (FEMA), individuals and households that reside or have a business in the entire state qualify for tax relief. The declaration permits the IRS to postpone certain tax-filing and tax-payment deadlines for taxpayers who reside or have a business in the disaster area. For instance, certain deadlines falling on or after Feb. 14 and before Nov. 3 are granted additional time to file.

As a result, affected individuals and businesses will have until Nov. 3 to file returns and pay any taxes that were originally due during this period.

The Nov. 3 deadline applies to individual income tax returns and payments

normally due on April 15. The Nov. 3 deadline also applies to 2024 contributions to IRAs and health savings accounts for eligible taxpayers. This relief also applies to the estimated tax payments normally due on April 15, June 16, and Sept. 15. Penalties on payroll and excise tax deposits due on or after Feb. 14 and before March 3 will be abated as long as the tax deposits are made by March 3.

The Nov. 3 deadline also applies to affected businesses:

- Quarterly payroll and excise tax returns normally due on April 30, July 31, and Sept. 30.
- Calendar-year partnership and S corporation returns normally due on March 17.
- Calendar-year corporation and fiduciary returns and payments normally due on April 15.
- Calendar-year tax-exempt organization returns normally due on May 15.

If an affected taxpayer receives a late filing or late payment penalty notice from the IRS that has an original filing, payment or deposit due date that falls within the postponement period, the taxpayer should call the telephone number on the notice to have the IRS abate the penalty.

The IRS automatically identifies taxpayers located in the covered disaster area

and applies filing and payment relief. But affected taxpayers who reside or have a business located outside the covered disaster area should call the IRS Special Services toll-free number at 866-562-5227 to request this tax relief. Tax practitioners in the covered disaster area, who maintain records necessary to meet a filing or payment deadline for taxpayers located outside the disaster area, may contact the IRS Special Services; if the practitioner maintains the necessary records of ten or more clients, please refer to Bulk requests from practitioners for disaster relief for additional guidance.

COVERED DISASTER AREA

The locality listed above constitutes a covered disaster area for purposes of Treas. Reg. §301.7508A-1(d) (2) and are entitled to the relief detailed below.

AFFECTED TAXPAYERS

Taxpayers considered to be affected taxpayers eligible for the postponement of time to file returns, pay taxes and perform other time-sensitive acts are those taxpayers listed in Treas. Reg. § 301.7508A-1(d) (1), and include individuals who live, and businesses (includ-

ing tax-exempt organizations) whose principal place of business is located, in the covered disaster area. Taxpayers not in the covered disaster area, but whose records necessary to meet a deadline listed in Treas. Reg. § 301.7508A-1© are in the covered disaster area, are also entitled to relief. In addition, all relief workers affiliated with a recognized government or philanthropic organization assisting in the relief activities in the covered disaster area and any individual visiting the covered disaster area who was killed or injured as a result of the disaster are entitled to relief.

Under section 7508A, the IRS gives affected taxpayers until Nov. 3 to file most tax returns (including individual, corporate, and estate and trust income tax returns; partnership returns, S corporation returns, and trust returns; estate, gift, and generation-skipping transfer tax returns; annual information returns of tax-exempt organizations; and employment and certain excise tax returns), that have either an original or extended due date occurring on or after Feb. 14 and before Nov. 3.

Estimated income tax payment originally due on or after Feb. 14 are postponed through Nov. 3, and

affected taxpayers will not be subject to penalties for failure to pay estimated tax installments as long as such payments are paid on or before Nov. 3.

The IRS also gives affected taxpayers until Nov. 3 to perform other time-sensitive actions described in Treas. Reg. § 301.7508A-1©(1) and Rev. Proc. 2018-58, 2018-50 IRB 990 (December 10, 2018), that are due to be performed on or after Feb. 14 and before Nov. 3.

Under the relief, Form 5500 series returns that were required to be filed on or after Feb. 14 and before Nov. 3 are postponed through Nov. 3 in the manner described in section 8 of Rev. Proc. 2018-58. The relief described in section 17 of Rev. Proc. 2018-58, pertaining to like-kind exchanges of property, also applies to certain taxpayers who are not otherwise affected taxpayers and may include acts required to be performed before or after the period above.

Unless an act is specifically listed in Rev. Proc. 2018-58, the postponement of time to file and pay does not apply to information returns

in the W-2, 1094, 1095, 1097, 1098 or 1099 series; to Forms 1042-S, 3921, 3922 or 8027; or to employment and excise tax deposits. However, penalties on deposits due on or after Feb. 14 and before March 3 will be abated as long as the tax deposits were made by March 3.

CASUALTY LOSSES

Affected taxpayers in a federally declared disaster area have the option of claiming disaster-related casualty losses on their federal income tax return for either the year in which the

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LEGAL NOTICE
The Kentucky Transportation Cabinet

In accordance with KRS 176.051, Kentucky's noxious weed law, the Kentucky Transportation Cabinet will control noxious weeds on state-owned right of way at the request of the adjoining property owner. The noxious weeds named in this law are Johnson grass (*Sorghum halepense*), Canada thistle (*Cirsium arvense*), Cutleaf Teasel (*Dipsacus laciniatus*) Nodding thistle (*Carduus nutans*), Common teasel (*Dipsacus fullonum*), Poison hemlock (*Conium maculatum*), Marehail (*Conyza canadensis*), Amur Honeysuckle (*Lonicera maackii*), Multiflora Rose (*Rosa multiflora*) Japanese knotweed, (*Polygonum cuspidatum*), Spotted Knapweed (*Centaurea stoebe*) and Kudzu (*Pueraria montana*).

Persons who own property adjacent to state right of way and who are involved in eradication efforts on their property can submit a written application to the highway district office in their area. Contact information can be found at transportation.ky.gov/DistrictPages

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