



Robert W. Wood

THE TAX LAWYER

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IRS Extends Hurricane Milton Tax Relief To Florida Until May 1, 2025



Hurricane Milton packed a wallop, and the wind and water were followed by tornadoes. The losses are great, and the recovery will take time. Fortunately, the IRS is giving broad tax relief for individuals and businesses in 51 counties in Florida. It is worth checking your specific county, especially after the prior relief for Hurricane Debby or Hurricane Helene.

Fortunately, the latest IRS announcement for Milton gives affected taxpayers in *all of Florida* until May 1, 2025, to file various federal individual and business tax returns and make tax payments, including 2024 individual and business returns normally due during March and April 2025 and 2023 individual and corporate returns with valid extensions and quarterly estimated tax payments.

The [IRS Hurricane Milton relief](#) applies to any area designated by the [Federal Emergency Management Agency \(FEMA\)](#). Individuals and households that reside or have a business in any one of the localities listed above qualify for tax relief. The current list of eligible localities is always available on the [Tax relief in disaster situations](#) page on IRS.gov.

Plus, the IRS has extended the relief available to [victims of Hurricanes Helene and Milton, with the same May 1, 2025 deadline](#).

Filing and payment relief

Hurricane Milton-related tax relief postpones various tax filing and payment deadlines that occurred beginning on Oct. 5, 2024, and ending on May 1, 2025 (postponement period). As a result, affected individuals and businesses will have until May 1, 2025, to file returns and pay any taxes that were originally due during this period.

This means, for example, that the May 1, 2025, deadline now applies to:

- Any individual or business that has a 2024 return normally due during March or April 2025.

- Any individual, C corporation or tax-exempt organization that has a valid extension to file their calendar-year 2023 federal return. The IRS noted, however, that payments on these returns are not eligible for the extra time because they were due last spring before the hurricane occurred.

- 2024 quarterly estimated tax payments normally due on Jan. 15, 2025, and 2025 estimated tax payments normally due on April 15, 2025.

- Quarterly payroll and excise tax returns normally due on Oct. 31, 2024, Jan. 31, 2025, and April 30, 2025.

In addition, for localities affected by Hurricane Milton, penalties for failing to make payroll and excise tax deposits due on or after Oct. 5, 2024, and before Oct. 21, 2024, will be abated, as long as the deposits are made by Oct. 21, 2024. Localities eligible for this relief are: Alachua, Baker, Bradford, Brevard, Broward, Charlotte, Citrus, Clay, Collier, Columbia, DeSoto, Dixie, Duval, Flagler, Gilchrist, Glades, Hamilton, Hardee, Hendry, Hernando, Highlands, Hillsborough, Indian River, Lafayette, Lake, Lee, Levy, Madison, Manatee, Marion, Martin, Miami-Dade, Monroe, Nassau, Okeechobee, Orange, Osceola, Palm Beach, Pasco, Pinellas, Polk, Putman, Sarasota, Seminole, St. Johns, St. Lucie, Sumter, Suwannee, Taylor, Union and Volusia counties.

Deposit penalty relief and other relief was previously provided to taxpayers affected by Debby and Helene. For details, see the [Florida](#) page on IRS.gov. The [Disaster assistance and emergency relief for individuals and businesses](#) page also has details, as well as information on other returns, payments and tax-related actions qualifying for relief during the postponement period.

The IRS automatically provides filing and penalty relief to any taxpayer with an IRS address of record located in the disaster area. These taxpayers do not need to contact the agency to get this relief. It is possible an affected taxpayer may not have an IRS address of record located in the disaster area, for example, because they moved to the disaster area after filing their return. In these unique circumstances, the affected taxpayer could receive a late filing or late payment penalty notice from the IRS for 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 [866-562-5227](tel:866-562-5227). This also includes workers assisting the relief efforts who are affiliated with a recognized government or philanthropic organization. There are many more details included in the official [IRS Hurricane Milton relief](#).

Check out my [website](#).