

# IRS News Release

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## **IRS Gives Tax Relief to Washington State Mudslide and Flooding Victims; Return Filing and Tax Payment Deadlines Extended to Oct. 15**

### ***IRS YouTube Videos***

*Help for Disaster Victims:* [English](#) | [Spanish](#) | [ASL](#)

*How to Request a Copy of Your Tax Return:* [English](#)

### ***Podcast***

*Disaster Assistance:* [English](#) | [Spanish](#)

IR-2014-45, April 4, 2014

WASHINGTON —The Internal Revenue Service announced today that victims of last month's mudslides and flooding in Washington state will have until Oct. 15 to file their returns and pay any taxes due.

Following this week's disaster declaration for individual assistance issued by the Federal Emergency Management Agency (FEMA), the IRS said that affected taxpayers in Snohomish County, including the Sauk-Suiattle, Stillaguamish and Tulalip tribes, will receive this and other special tax relief.

The tax relief postpones various tax filing and payment deadlines that occurred starting on March 22, 2014. As a result, affected individuals and businesses will have until Oct. 15, 2014 to file these returns and pay any taxes due.

This includes the regular April 15 deadline for filing 2013 individual income tax returns and making tax payments. It also includes the April 15 deadline for making 2013 contributions to an individual retirement account.

Also included are the April 15, June 16 and Sept. 15 deadlines for making quarterly estimated tax payments. A variety of business tax deadlines are also affected including the April 30 and July 31 deadlines for quarterly payroll and excise tax returns.

The IRS will abate any interest, late-payment or late-filing penalty that would otherwise apply. The agency automatically provides this relief to any taxpayer with an IRS address of record located in the disaster area. Taxpayers need not contact the IRS to get this relief.

Beyond the relief provided to taxpayers in the FEMA-designated localities, 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. All workers assisting the relief activities who are affiliated with a recognized government or philanthropic organization also qualify for relief. Taxpayers qualifying for relief who live outside the disaster area need to contact the IRS at 866-562-5227.

Individuals and businesses who suffered uninsured or unreimbursed disaster-related losses can choose to claim them on either last year's or this year's return. Claiming these casualty loss deductions on either an original or amended 2013 return will get the taxpayer an earlier refund but waiting to claim them on a 2014 return could result in greater tax savings depending upon other income factors.

In addition, the IRS is waiving late deposit penalties for federal payroll and excise tax deposits normally due on or after March 22 and before April 7 if the deposits are made by April 7, 2014. Details on available relief can be found on the [disaster relief](#) page on IRS.gov.

The tax relief is part of a coordinated federal response to the damage caused by mudslides and flooding and is based on local damage assessments by FEMA. For information on disaster recovery, visit [disasterassistance.gov](#).

The IRS is actively monitoring the situation and will provide additional relief if needed.