



## Individuals and households that reside or have a business in Spokane County may qualify for tax relief.

As a follow-on measure to the President and FEMA granting federal disaster relief for last August's wildfires, the IRS has designated Spokane County taxpayers (individuals and businesses in Spokane County) as potentially eligible for automatic tax relief. These taxpayers have until June 17 to file various federal individual and business tax returns and make tax payments. The following is a synopsis of this opportunity. **DISCLAIMER: Please understand that the Spokane Regional Long Term Recovery Group and its affiliates do not provide tax, legal or accounting advice. The material provided below has been prepared for informational purposes only, and is not intended to provide, and should not be relied on for, tax, legal or accounting advice. You should consult your own tax, legal and accounting advisors before engaging in any transaction.**

- **Individuals:** for Spokane County residents only, the deadline to file their 2023 tax returns is moved from April 15, 2024 to June 17, 2024. The normal payment deadline for 2023 individual returns is moved to June 17, 2024 from April 15. Estimated tax payments that were due in September 2023 and January 2024 (for the 2023 year) and April 2024 (for the 2024 year) are now due by June 17, 2024 (as a result, if a taxpayer in Spokane County didn't make 2023 estimated tax payments on time in September or January, they won't be penalized for doing so as long as the IRS receives payment by June 17, 2024.)
- **Business taxpayers and exempt organizations:** deadlines for calendar year 2023 corporations (S & C), LLCs and partnerships, and tax-exempt organization returns are all automatically adjusted to June 17, 2024 from their usual filing deadlines in March, April, and May, respectively. As noted for individuals, if a longer extension of time to file is desired, consider filing an electronic extension by the usual due date --- but any payments can be deferred until June 17, 2024.
- **Extensions:** Individuals in Spokane County who need to extend their 2023 return should do so electronically by April 15, 2024 (although payments shown on the extension form can be made as late as June 17, 2024.) That's because the IRS does not have the ability to accept electronically filed extensions for 2023 returns after April 15, 2024. If an extension of time for an individual taxpayer is needed as of the June 17 revised due date, it must be paper-filed.
- **2023 retirement plan contribution deadlines to IRAs and health savings accounts are extended until June 17, 2024 for Spokane County residents only.**
- **Other relief:** The IRS will waive the usual fees and requests for copies of previously filed tax returns for affected taxpayers. Taxpayers should put the assigned FEMA declaration number (**4759-DR**), in bold letters at the top of [Form 4506, Request for Copy](#)

[of Tax Return](#)PDF, or [Form 4506-T, Request for Transcript of Tax Return](#)PDF, as appropriate, and submit it to the IRS.

- **Special Disaster Distributions:** Additional relief may be available to affected taxpayers who participate in a retirement plan or individual retirement arrangement (IRA). For example, a taxpayer may be eligible to take a special disaster distribution that would not be subject to the additional 10 percent early distribution tax and allows the taxpayer to spread the income over three years. Taxpayers may also be eligible to make a hardship withdrawal. Each plan or IRA has specific rules and guidance for their participants to follow.
- **Qualified disaster relief payments are generally excluded from gross income:** In general, this means that affected taxpayers can exclude from their gross income amounts received from a government agency for reasonable and necessary personal, family, living or funeral expenses, as well as for the repair or rehabilitation of their home, or for the repair or replacement of its contents. Taxpayers may deduct casualty and theft losses relating to their home, household items, and vehicles on their federal income tax return if the loss is caused by a federally declared disaster. To find out more about [causality, disaster and theft losses](#), and other general individual and business tax information, visit the IRS [Tax topics](#) page.
- **Tax Planning Tip:** 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 2023 return normally filed this year), or the return for the prior year (2022). Be sure to write the FEMA declaration number, **4759-DR**, on any return claiming a loss.