



## **State Disaster Tax Relief – Through Legislation or Regulation – State Automatic Extension of State Disaster Tax Payment and Filing to One Month After Federal Disaster Tax Payment and Filing Relief**

### **Issue**

There is a lack of uniformity in tax relief provided by the states in response to federal declared disasters. Only a handful of states have enacted specific disaster tax relief treatment legislation or have issued regulations that affected taxpayers may rely on to provide additional certainty in this area. For impacted taxpayers doing business in multiple states, it has become extremely burdensome to track the different disaster tax relief provisions across the states given the varying treatment.

### **Background/Problem**

The IRS often grants tax return filing and tax payment extensions to taxpayers impacted by major disasters. These extensions give taxpayers additional time beyond the original due date to file tax returns and pay taxes owed.<sup>1</sup> However, this relief is typically not automatically applied at the state level. As a result, affected taxpayers are then put in a position where they must complete their federal returns by the original deadline (notwithstanding the relief provided by the IRS) in order to avoid filing late state tax returns.

Traditional Internal Revenue Code (IRC) “conformity” concepts generally do not apply to relief for state disaster tax filings and payments. Most states require action from either the state taxing authority or taxpayer before granting any disaster tax relief. These actions are often in the form of executive orders as required under state law, affirmative actions taken by the state tax authority, or relief requests submitted by disaster-impacted taxpayers.<sup>2</sup> States in the disaster area will often conform to federal disaster tax relief, but the state disaster tax relief may not occur until the required state action is taken. Additionally, relief may only apply to taxes for specific periods, such as specific quarters for income and franchise taxes or specific months for sales and use taxes. State guidance may also limit relief to a single tax type. All other state tax payments and filings are presumed unchanged unless covered in the respective disaster guidance.

Also critically important, the original filings and payment due dates of *non-disaster areas* are presumed unchanged unless specific guidance exists. Taxpayers impacted by disasters often have tax payment and filing obligations in multiple states. Such taxpayers cannot rely on the federal due date to extend state filings in states not within the federally declared disaster area. Absent specific state guidance, the original due dates apply for filings and payments, making it necessary to prepare draft federal returns to complete tax and information filings or payments for states both directly and not directly impacted by the disaster. Proposed federal legislation could add further uncertainty.

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<sup>1</sup> See, e.g., IRS News Release [IR-2023-189](#), providing tax filing and tax payment relief to California storm victims.

<sup>2</sup> The AICPA links to a [resource provided by the Council On State Taxation \(COST\)](#) that details disaster relief provided by the individual states, and by the IRS (for taxpayers residing in specific states).

The [\*Filing Relief for Natural Disasters Act \(H.R. 517\)\*](#) was introduced by U.S. Senators Catherine Cortez Masto (D-NV), Chris Van Hollen (D-MD), Marsha Blackburn (R-TN), and John Kennedy (R-LA), along with Representatives Judy Chu (D-CA), and David Kustoff (R-TN) on January 17, 2025. On March 31, 2025, it unanimously passed the House of Representatives, and on July 10, 2025, it passed the Senate by unanimous consent. [\*H.R. 517\*](#) was signed by the President on July 24, 2025, and was enacted and became Public Law No. 119-29. AICPA (and state CPA societies) [\*supported\*](#)<sup>3</sup> this bipartisan legislation, which will make a state Governor’s emergency declaration the trigger for federal tax relief and authorizes the Internal Revenue Service (IRS) to postpone federal tax deadlines for taxpayers affected by a qualified state-declared disaster upon a declaration by the state governor. A [\*press release\*](#) on this federal proposed legislation states that it “would allow the governor of a state or territory to extend a federal tax filing deadline in the event of a state-declared emergency or disaster, which happens automatically for federally-declared disasters. Extending this authority to states gives them the ability to provide relief independent of the federal government’s involvement in an emergency or natural disaster. The legislation would also “expand the mandatory federal filing extension from 60 days to 120 days.”<sup>4</sup> AICPA [\*supported The Filing Relief for Natural Disasters Act \(H.R. 517\)\*](#). Passage of the Act would assist with providing more certainty with respect to state disaster tax relief for states with statutes aligned with one month after the federal relief.

In addition, the recently enacted [\*H.R. 1\*](#) (otherwise known as the [\*One Big Beautiful Bill Act \(OBBBA\)\*](#) and Public Law No. 119-21) permanently extends the casualty loss deduction limitation to losses incurred as a result of federally declared disasters (except to the extent of personal casualty gains) and expands the limitation to include state-declared disasters. The legislation extends the special rules for qualified disaster-related personal-casualty losses under the Taxpayer Uncertainty and Disaster Relief Act of 2020.

## **Importance to CPAs**

When there has been a disaster, state enacted legislation or regulations providing for state disaster tax relief treatment is helpful for taxpayers and CPAs to assist in good, fair, and reliable tax administration with certainty.

CPAs assist clients with state tax return compliance and planning, including filing state tax returns when taxpayers, the practitioner, or the records are in a declared disaster area. Having automatic state disaster tax relief one month after the federal tax relief deadline provides sufficient time for impacted taxpayers and their CPAs to find the needed paperwork and perform the necessary state

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<sup>3</sup> See AICPA press release, “[Taxpayer Victory – Natural Disasters Act to Deliver Rapid Relief and Certainty, Headed to President’s Desk for Signature](#),” July 11, 2025; press release, “[AICPA Applauds Passage of Bipartisan Bills to Improve Tax Administration and Offer Relief to Taxpayers, Practitioners](#),” April 1, 2025; AICPA letter, “[In Support of H.R. 1152, the Electronic Filing and Payment Fairness Act, H.R. 998, the Internal Revenue Service Math and Taxpayer Help Act, H.R. 517, the Filing Relief for Natural Disasters Act, and H.R. 1491, the Disaster Related Extension of Deadlines Act](#),” March 31, 2025; AICPA letter, “[AICPA Supports Permanent, Consistent, and Clear Disaster Relief Tax Legislation](#),” March 3, 2025; AICPA letter, “[In Support of H.R. 517, the Filing Relief for Natural Disasters Act, and H.R. 1491, the Disaster Related Extension of Deadlines Act](#),” February 25, 2025; AICPA press release, “[AICPA Offers Strong Support for Bipartisan, Bicameral Legislation Postponing Federal Tax Deadlines for State-Declared Disasters](#),” January 21, 2025; and AICPA letter, “[S. 1815 / H.R. 3861, the Filing Relief for Natural Disasters Act](#),” June 9, 2023.

<sup>4</sup> See also “After Los Angeles Fires, Rep. Chu Introduces [Bipartisan, Bicameral Legislation](#) to Provide Tax Relief to Victims of Natural Disasters.”

tax analysis to file a state tax return. Anything shorter is burdensome on impacted taxpayers and practitioners.

By enacting legislation and issuing regulations providing an automatic one month after the federal disaster tax relief deadline, the state taxing authority can benefit from receiving an accurate and complete tax return from the taxpayers and their CPAs, promoting efficient use of the state tax authority resources.

### **AICPA Position/Solution**

Allow **at least one month** after the federal extended disaster tax relief due date before requiring the state tax return to be filed and payments required, and the extra month for state purposes should be automatic if there is a valid disaster tax relief extension for federal purposes.<sup>5</sup> This rule should also be applied in the case of special extensions given by the IRS for taxpayers (resident and nonresidents), records, or practitioners in disaster areas. It should apply for all types of returns, including income tax, estate tax, gift tax, excise tax, and information returns. As AICPA's [position paper on one additional month state filing after federal](#) provides, an additional month after the federal due date is often needed to accurately file the state return to make adjustments to calculate taxable income and correctly apportion taxable income to a state.

### **States' Current Disaster Tax Extension Relief Policies**

Currently, only 9 states (AK, FL, IN, MA, NC, ND, NJ, UT, WI) have a clear law or regulation in place that offers *automatic* disaster tax relief for tax filings and/or payments. Alaska provides for one month after the federal extended disaster relief. Other states offer some form of relief on an ad hoc basis, such as providing a request mechanism for relief. Many states are likely to eventually grant extensions due to disasters, but do not have clear statutory relief or binding regulations to that effect. States approach disaster-related tax filing relief in a broadly inconsistent, uncertain, and non-uniform manner.

Below, we have divided the states into two groups:

1. The state will always follow the federal disaster tax relief extended due date (or allow for an extension based on what the federal disaster relief offers generally for corporate income tax purposes) as there is a state law or regulation requiring it. (9 states - AK, FL, IN, MA, NC, ND, NJ, UT, WI)
2. It is not clear that taxpayers can rely on binding state disaster tax relief as there is no clearly applicable law or regulation in place, even if the state has a practice or even non-binding guidance or policy in conforming to the federal disaster tax relief generally for corporate income tax purposes or the state has no income tax. (42 states (including DC) and one local jurisdiction (NYC) - AL, AR, AZ, CA, CO, CT, DE, GA, HI, IA, ID, IL, KS, KY, LA, MD, ME, MI, MN, MO, MS, MT, NE, NH, NM, NY, NV, OH, OK, OR, PA, RI, SC, SD, TN, TX, VA, VT, WA, WV, WY)

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<sup>5</sup> This position aligns with the [AICPA's position](#) that states should allow one additional month after the federal due date generally. An additional month after the federal due date is often needed to accurately file the state return to make adjustments to calculate taxable income and correctly apportion taxable income to a state.

**States that Offer Automatic Disaster Relief or that Have Clearly Indicated Through Legislation or Regulation Intent to Follow the IRS Generally for Corporate Income Tax Purposes (9 states - AK, FL, IN, MA, NC, ND, NJ, UT, WI)**

State	Extensions for Disaster Relief Analysis
Alaska	Returns must be filed within 30 days after the federal due date, so a federal extension automatically extends the Alaska filing due date to 30 days after the federal extended due date. <sup>6</sup>
Florida	Florida law provides for automatic due date extensions. <sup>7</sup> The enacted legislation requires the Department of Revenue to grant an automatic 10-day extension from the due date for filing a return and remitting sales tax if a declaration of a state of emergency is issued by the Governor within 5 business days before the 20th day of the month. The extension only applies to taxpayers within the counties affected by the state of emergency. The legislation requires the Department of Revenue to grant a 15-day automatic extension for Florida corporate income tax returns beyond the due date of a federal corporate income tax return that has been extended by the IRS due to a federally-declared disaster. Also, the executive director of the department of revenue may extend the stipulated due date for tax returns and accompanying tax payments and waive interest that accrues during the period of the state of emergency on taxes due prior to and during the period of the disaster. <sup>8</sup>
Indiana	Indiana law provides that returns are due no sooner after the federal due date, so a federal extension automatically extends the Indiana filing due date to 30 days after the federal extended due date. <sup>9</sup>
Massachusetts	The Massachusetts Department of Revenue grants automatic extensions of time to file returns and submit payments of tax to affected taxpayers as the result of any Presidentially declared disaster. <sup>10</sup>
New Jersey	The New Jersey Division of Taxation generally follows the guidelines provided by the IRS for special tax relief for taxpayers in Presidential Disaster Relief Areas. A special notation is required. <sup>11</sup>
North Carolina	North Carolina addresses penalties for failure to file a return, failure to pay tax when due, and failure to obtain a license may not be assessed for any period during which the time for filing a federal return or paying a federal tax is extended due to a presidentially declared disaster. The extension of time granted under I.R.C. § 7508 only applies to the corresponding state tax return or payment. <sup>12</sup>

<sup>6</sup> Alaska Stat. § 43.20.030(a).

<sup>7</sup> Florida Stat. § 220.222 subsection (2)(b). Also see [H.B. 7073](#) (Section 42, pp. 108-109), enacted May 7, 2024, effective July 1, 2024, and the Florida House of Representatives staff [final bill analysis](#). See also Florida Senate, Committee on Finance and Tax, [2024 Summary of Legislation Passed](#) (2024).

<sup>8</sup> Fla. Stat. § 213.055(2).

<sup>9</sup> Indiana Department of Revenue [Disaster Relief](#).

<sup>10</sup> Mass. Gen. L. ch. 62C § 87; Massachusetts Technical Information Release [TIR 24-8, Tax Relief for Taxpayers Affected by a Presidentially Declared Disaster](#), (July 2, 2024).

<sup>11</sup> TB-54 (Dec. 13, 2004).

<sup>12</sup> N.C. Gen. Stat. § 105-237; N.C. Gen. Stat. § 105-249.2(b).

State	Extensions for Disaster Relief Analysis
North Dakota	North Dakota automatically grants a state tax extension when the IRS has granted a federal tax extension because of a natural or man-made disaster. This applies to income tax, sales and use taxes, and other excise taxes. During the automatic extension, no penalties or interest for late filing or payment will be charged. <sup>13</sup>
Utah	The Utah State Tax Commission follows the IRS's guidelines for disaster relief and will grant the same tax relief as the IRS concerning reporting, filing, or paying taxes due when there is federally declared disaster. <sup>14</sup>
Wisconsin	In Wisconsin, any extension of time granted by the Internal Revenue Service for filing a federal corporation tax return automatically extends the date for filing the corresponding Wisconsin return. <sup>15</sup>

**States Not Offering Automatic Disaster Relief Through Legislation or Regulation Generally for Corporate Income Tax Purposes – Only Through Administrative Non-Binding Guidance – or States with No Corporate Income Tax (42 states (including DC) and 1 jurisdiction (NYC) – AL, AR, AZ, CA, CO, CT, DE, GA, HI, IA, ID, IL, KS, KY, LA, MD, ME, MI, MN, MO, MS, MT, NE, NH, NM, NY, NV, OH, OK, OR, PA, RI, SC, SD, TN, TX, VA, VT, WA, WV, WY)**

State	Extensions for Disaster Relief Analysis
Alabama	The Alabama Department of Revenue is authorized to extend the time for filing any report or written statement required to be filed with the department for good reason shown. <sup>16</sup>
Arizona	Arizona law provides that the director shall specify a period of up to one year to extend any due date and suspend any penalty or interest that would ordinarily accrue for any affected taxpayer due to a federally declared disaster. <sup>17</sup>
Arkansas	For purposes of granting an extension of time for filing a return, “good cause” includes, but is not limited to (1) a taxpayer determined to be affected by a presidentially declared disaster, for federal purposes, under 26 U.S.C. § 7508A; and (2) a taxpayer determined to be affected by a disaster emergency as declared by the Governor under Ark. Code Ann. § 12-75-107. <sup>18</sup>
California	California generally follows the IRS extended deadlines to file and pay taxes. Impacted taxpayers may also be eligible to claim a disaster loss on their tax return. <sup>19</sup>

<sup>13</sup> N.D. Cent. Code § 57-38-34(6); North Dakota Office of State Tax Comr., [Disaster Information and Tax Implications](#).

<sup>14</sup> Utah State Tax Comn., [Disaster Area Tax Relief](#).

<sup>15</sup> Wisconsin Publication 401; Wis. Stat. § 71.03(7).

<sup>16</sup> Ala. Code § 40-2-11(a)(13).

<sup>17</sup> Ariz. Rev. Stat. Ann. § 42-2079(A)(1).

<sup>18</sup> Ark. Code Ann. § 26-18-505(d)(1).

<sup>19</sup> CRTC § 18604; <https://www.ftb.ca.gov/file/when-to-file/Emergency-tax-relief.html>

State	Extensions for Disaster Relief Analysis
Colorado	The Executive Director of the Colorado Department of Revenue has the discretion to authorize an extension of time within which to file state tax returns. The Executive Director can consider whether the IRS has authorized an extension for filing federal income taxes due to natural disaster or other reasons and whether similar hardships have occurred in the state of Colorado, and any other good cause. The Colorado Department of Revenue generally honors the disaster relief extensions adopted by the Internal Revenue Service due to natural disasters and will make an announcement in any case where it is not following the IRS extension. Affected taxpayers must contact the department if they receive a notice of deficiency related to a disaster extension. <sup>20</sup>
Connecticut	In Connecticut, no interest, penalty, or addition to tax will be imposed on a taxpayer for failing to file and/or pay timely if the Commissioner of Revenue Services determines that such imposition would be against equity and good conscience due to casualty or disaster. <sup>21</sup>
Delaware	In Delaware, the Director may grant a reasonable extension of time for the payment of any tax or estimated tax imposed by this title or by Title 4, or any installment thereof, or for filing any return, declaration, statement, or other document required, on such terms and conditions as the Director may require. <sup>22</sup>
District of Columbia	DC Chief Financial Officer may grant a reasonable extension of time for filing the returns whenever in his judgment good cause exists therefore, and he shall keep a record of every such extension. <sup>23</sup>
Georgia	In the case of a taxpayer determined by the commissioner to be affected by a federally declared disaster, as defined in I.R.C. § 165(i)(5), a fire for which assistance is provided under the federal Stafford Act, section 420, or a terroristic or military action, the commissioner may specify a period of up to one year that may be disregarded in determining, under the laws of this state, in respect of any tax liability, fee liability, or other liability of such taxpayer. <sup>24</sup>
Hawaii	In Hawaii, the director of taxation may grant a reasonable extension of time for filing any return, declaration, statement, or other document provided that no extension shall be for more than six months, except as otherwise provided by statute for cases in which exceptional circumstances require additional time, including cases of persons who are outside the United States. <sup>25</sup>

<sup>20</sup> Colo. Rev. Stat. § 39-21-112(1).

<sup>21</sup> Conn. Gen. Stat. § 12-2(a)(5).

<sup>22</sup> Del. Code Ann. tit. 30, § 533(i) and § 534(a)

<sup>23</sup> D.C. Code Ann. § 47-1805.03(b).

<sup>24</sup> Ga. Code Ann. § 48-2-36(a)(b).

<sup>25</sup> Haw. Regs. § 18-235-98.

State	Extensions for Disaster Relief Analysis
Idaho	Idaho may grant an extension of time, not to exceed one year, for the filing and payment of taxes to persons adversely affected by a disaster declared by the President of the United States or by the governor of a state or territory in the United States. Further, when persons are entitled to an extension under I.R.C. § 7508A, Idaho may grant an automatic extension for similar state returns and payments. <sup>26</sup>
Illinois	The Department will approve an additional extension if an extension is granted by the IRS beyond the date of the automatic extension in subsection (b). For corporations, the additional Illinois extension will be one month beyond any approved federal extension. For all other taxpayers, the additional extension will be for the length of time approved by the Internal Revenue Service. All taxpayers must attach a copy of the approved federal extension to their return when it is filed. <sup>27</sup> If the due date for filing of any federal income tax return is extended for any reason (for example, as the result of another state's holiday, such as the Emancipation Day holiday observed in Washington, D.C., or because of natural disaster under IRC Section 7508A), a taxpayer who files his or her Illinois return after it is due under the IITA, but on or before the extended due date of the equivalent federal return, is deemed to have reasonable cause for the late filing. <sup>28</sup>
Iowa	In Iowa, if a natural disaster is declared by the governor in any area of the state, Iowa authorizes the director of the revenue department to grant an extension of up to one year for tax payments and filings and suspend any associated penalty or interest that accrues during that period. The extensions and penalty and interest waivers would apply to any affected taxpayer whose principal residence or business is located in the covered area. <sup>29</sup>
Kansas	In Kansas, the director of taxation may grant a reasonable extension of time for filing returns. Whenever any extension of time to file is granted with respect to any tax year commencing after Dec. 31, 1992, no penalty is imposed if 90% of the tax liability is paid on or before the original due date. <sup>30</sup>
Kentucky	Kentucky law does allow an extension when a written extension has been provided by the IRS. Kentucky law does not directly address disaster-related extensions. <sup>31</sup>

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<sup>26</sup> Idaho Code §63-114.

<sup>27</sup> Ill. Admin. Code tit. 86, § 100.5020(c).

<sup>28</sup> Ill. Admin. Code tit. 86, § 100.5020(e)(4).

<sup>29</sup> Iowa Admin. Code r. 701-10.8.

<sup>30</sup> Kan. Stat. Ann. § 79-3221(c); Kan. Admin. Regs. 92-12-67.

<sup>31</sup> Ky. Rev. Stat. Ann. § 131.081(11).



State	Extensions for Disaster Relief Analysis
Louisiana	For qualifying individual, fiduciary, and partnership income tax return taxpayers with an extended due date within a disaster extension period, the automatic six-month extended due date to file is the final date of the disaster extension period or the automatic due date, whichever is later. <sup>32</sup> For a qualified corporate income tax return taxpayer with an original due date within the disaster extension period, the disaster extended due date will be the later of their original due date or final date of the disaster extension period. However, if that taxpayer timely requests a federal extension, the extended due date will be the later of six-months from original due date, the final date of the disaster extension period, or the federal extended due date. For a qualified taxpayer that timely requested a federal extension and their extended due date is within the disaster extension period, the extended due date will be the later of the final date of the disaster extension period or the federal extended due date. <sup>33</sup> For taxpayers filing a franchise tax only return with an original due date within the disaster extension period, the extended due date will be the original due date or the final date of the disaster extension period, whichever is later. <sup>34</sup> In addition, Louisiana may grant an extension upon written request and for good cause. <sup>35</sup>
Maine	Maine has previously granted additional time to file tax returns and submit payments to taxpayers who reside or have a business located in prior federally declared disaster area, but has no ongoing provision to grant relief. <sup>36</sup>
Maryland	Comptroller may extend the time to file an income tax return if the Comptroller finds that good cause exists. <sup>37</sup>
Michigan	The Michigan Department of Treasury may grant filing extensions for disaster relief. <sup>38</sup>
Minnesota	If the governor or president declares a disaster or state emergency, affected taxpayers may qualify for special help. The department may allow extra time to file or pay taxes, cancel, or reduce penalties and interest charges, or work with local officials to provide other relief. <sup>39</sup>
Mississippi	Commissioner may grant a reasonable extension of time beyond the statutory due date within which to file the return when it is shown to the satisfaction of the commissioner that good cause for such extension exists. <sup>40</sup>
Missouri	Director of revenue may grant a reasonable extension of time for payment of tax, and/or for filing any return, declaration, statement, or other document on such terms and conditions as he may require. <sup>41</sup>

<sup>32</sup> La. Rev. Stat. Ann. § 47:1514(C). Due to the automatic 6 month filing extension, there is no effect on original due dates when a filing extension is granted for a disaster area under La. R.S. 47:1514(C).

<sup>33</sup> Louisiana Department of Revenue, Revenue Information Bulletin (RIB) 23-029 (December 21, 2023).

<sup>34</sup> Louisiana Department of Revenue, Revenue Information Bulletin (RIB) 23-029 (December 21, 2023).

<sup>35</sup> La. Rev. Stat. Ann. § 47:1514(B).

<sup>36</sup> [Federal and Maine Tax Relief in Maine Disaster Areas | Maine Revenue Services](#)

<sup>37</sup> Md. Code Ann., Tax-Gen. § 10-823; Md. Regs. Code § 03.04.03.04(C).

<sup>38</sup> [Relief Available Upon Request in Counties Impacted by Severe Storms and Tornadoes](#)

<sup>39</sup> [Disaster Relief | Minnesota Department of Revenue](#).

<sup>40</sup> Mississippi Code Title 27. Taxation and Finance § 27-13-21.

<sup>41</sup> Mo. Rev. Stat. § 143.551(1).



State	Extensions for Disaster Relief Analysis
Montana	Montana allows request for extension. <sup>42</sup>
Nebraska	Prior guidance indicates the Nebraska Department of Revenue will work with businesses and individuals regarding any tax returns and taxes due, including sales tax returns, if taxpayers do not have access to their computer, files, or tax records due to a natural disaster. <sup>43</sup>
Nevada	Upon written application made before the date on which payment of the commerce tax due pursuant to this chapter must be made, the Department may for good cause extend by not more than 30 days the time within which a business entity is required to pay the commerce tax. <sup>44</sup>
New Hampshire	New Hampshire will grant an extension of time to file for good cause. <sup>45</sup>
New Mexico	The New Mexico Taxation and Revenue Department follows a similar extension for New Mexico taxes as provided by the IRS for affected taxpayers located in a covered disaster area for which the IRS has announced a tax relief extension. If any of the tax programs listed have filing or payment due dates that fall between the periods specified in a federal bulletin announcing disaster relief, the due date is extended to the date specified in the federal bulletin. <sup>46</sup> Also, in New Mexico, the secretary may, for good cause, grant a taxpayer an extension of up to 12 months. <sup>47</sup>
New York	The commissioner is authorized to grant an extension of up to 90 days to file or pay corporate tax/individual income tax when a taxpayer is determined to be affected by a presidentially declared disaster or by a disaster emergency declared by the governor. <sup>48</sup>
New York City	The commissioner of finance may grant a reasonable extension of time for filing reports whenever good cause exists. The commissioner has previously determined that natural disasters constitute good cause for granting an extension of time. <sup>49</sup>
Ohio	The Ohio tax commissioner, when he deems it advisable, may extend to any company, firm, corporation, person, association, partnership, or public utility a further specified time, not to exceed forty-five days, within which to file any report required by law to be filed with the commissioner, in which event the attaching of any penalty for failure to file such report or pay any tax or fee shall be extended accordingly. <sup>50</sup>

<sup>42</sup> [https://montana.servicenowservices.com/citizen?id=kb\\_article\\_view&sysparm\\_article=KB0013391](https://montana.servicenowservices.com/citizen?id=kb_article_view&sysparm_article=KB0013391)

<sup>43</sup> [Nebraska Dept. of Rev., Tax Information for Victims of Natural Disasters.](#)

<sup>44</sup> NRS 363C.200(4)

<sup>45</sup> N.H. Rev. Stat. Ann. § 77:18-b.

<sup>46</sup> New Mexico Department of Taxation and Revenue [Bulletin B-100.43, IRS Disaster Relief Extensions and New Mexico Taxes](#), (REV 06/2024).

<sup>47</sup> N.M. Stat. Ann. §7-1-13(D).

<sup>48</sup> N.Y. Tax Law § 171(vi)(a).

<sup>49</sup> N.Y.C. Admin. Code § 11-676.

<sup>50</sup> Ohio Stat. § [5703.35](#).

State	Extensions for Disaster Relief Analysis
Oklahoma	The Oklahoma Tax Commission may provide a later due date for returns of individuals, corporations, partnerships, estates and trusts, or estimated income tax payments, if a state of emergency is declared by the Governor or upon a declaration by the IRS to postpone certain tax filing and tax payment deadlines in disaster areas. <sup>51</sup>
Oregon	The department will grant an extension of time to file an Oregon return if the taxpayer has obtained an extension to file its federal return from the Internal Revenue Service. The department may also within its discretion grant an extension of time to file an Oregon return if the taxpayer cannot file a return within the prescribed time. Additionally, if an individual's home or business is located in a federally declared disaster area, an extension to file and pay taxes may be granted. <sup>52</sup>
Pennsylvania	The Pennsylvania Department of Revenue may, upon application and for proper cause, grant a corporation a filing extension of not more than 60 days. Also, if the IRS grants a federal filing extension, the department will automatically extend the corresponding Pennsylvania filing deadline to 30 days after the termination of the federal filing extension. <sup>53</sup>
Rhode Island	The tax administrator may grant a reasonable extension of time for filing a return. <sup>54</sup>
South Carolina	The South Carolina Department of Revenue may extend the time for filing an annual report where good cause exists. <sup>55</sup>
South Dakota	No corporate income tax.
Tennessee	Tennessee law authorizes the Commissioner of Revenue to extend a state filing due date whenever the IRS extends a federal filing due date for a group of taxpayers impacted by a natural disaster. The Commissioner of Revenue is authorized, in the commissioner's discretion, to extend the due date for the filing of specified returns to a date that shall not be later than the last day of the extension period specified by the IRS. <sup>56</sup>

<sup>51</sup> Okla. Stat. Ann. tit. 68, § 2368(H)(9), as added by Okla. S.B. 601, effective May 7, 2021.

<sup>52</sup> Or. Rev. Stat. § 314.385; Or. Admin. R. 150-314-0167; Oregon Publication OR-17 (Dec. 2017).

<sup>53</sup> 72 Pa. Stat. § 7405. This provision also applies for the Bank Shares Tax. 72 P.S. § 7702(a).

<sup>54</sup> R.I. Gen. Laws §44-11-5.

<sup>55</sup> S.C. Code § 12-4-320(6).

<sup>56</sup> Tenn. Code Ann. § 67-1-114

State	Extensions for Disaster Relief Analysis
Texas	The comptroller may grant taxpayers who are victims of a natural disaster an extension of not more than 90 days to make or file a return or pay a tax imposed. <sup>57</sup> In these cases, a taxpayer owing tax may file a request for an extension at any time before the expiration of 90 days after the original due date. If an extension is granted, interest on the unpaid tax does not begin to accrue until the day after the day on which the extension expires, and tax penalties are assessed and determined as through the last day of the extension were the original due date. <sup>58</sup>
Virginia	The Tax Commissioner shall have the authority to waive penalties and grant extensions of time to file a return or pay a tax, or both, to any class of taxpayers when the Tax Commissioner in his discretion finds that the normal due date has caused, or would cause, undue hardship to the class of taxpayers because of a natural disaster or other reason. <sup>59</sup>
Vermont	The Department may extend deadlines for Vermont taxes, depending on the circumstances. If the IRS grants additional time to file returns, the Vermont Department of Taxes, at our discretion, may follow the lead of the IRS. <sup>60</sup>
Washington	Revenue will work with businesses that cannot file or pay their taxes on time due to a natural disaster. <sup>61</sup>
West Virginia	The tax commissioner may grant a reasonable extension of time for payment of tax or estimated tax (or any installment), or for filing any return, declaration, statement, or other document. <sup>62</sup>
Wyoming	No corporate income tax.

## AICPA Resources

The AICPA continues to be available to assist state CPA societies interested in advocating with their state tax authorities to enact legislation or issue binding regulations to provide automatic one additional month state filing disaster relief after the federal disaster relief deadline. The AICPA State and Local Tax Technical Resource Panel has developed a [position paper](#), [State Disaster Tax Relief Guide](#), that includes a state-by-state analysis and [map](#) on disaster tax relief enacted and binding regulations. The AICPA also has the below various other disaster tax relief resources available. For more information, contact Eileen Sherr, Director - Tax Policy and Advocacy, at [Eileen.sherr@aicpa-cima.com](mailto:Eileen.sherr@aicpa-cima.com) and Ning Yim, Senior Manager - Tax Policy and Advocacy, at [Ning.yim@aicpa-cima.com](mailto:Ning.yim@aicpa-cima.com).

- AICPA [State Disaster Tax Relief Guide](#) and [Position Paper](#) and [Map](#)
- [State Tax Filing Guidance for Natural Disasters](#) (updated by COST with input from AICPA)

<sup>57</sup> Tex. Tax Code Ann. § 111.058(a).

<sup>58</sup> Tex. Tax Code Ann. § 111.058(c).

<sup>59</sup> Va. Code Ann. § 58.1-112(B).

<sup>60</sup> [Individual and Business Income Taxes After a Disaster | Department of Taxes](#)

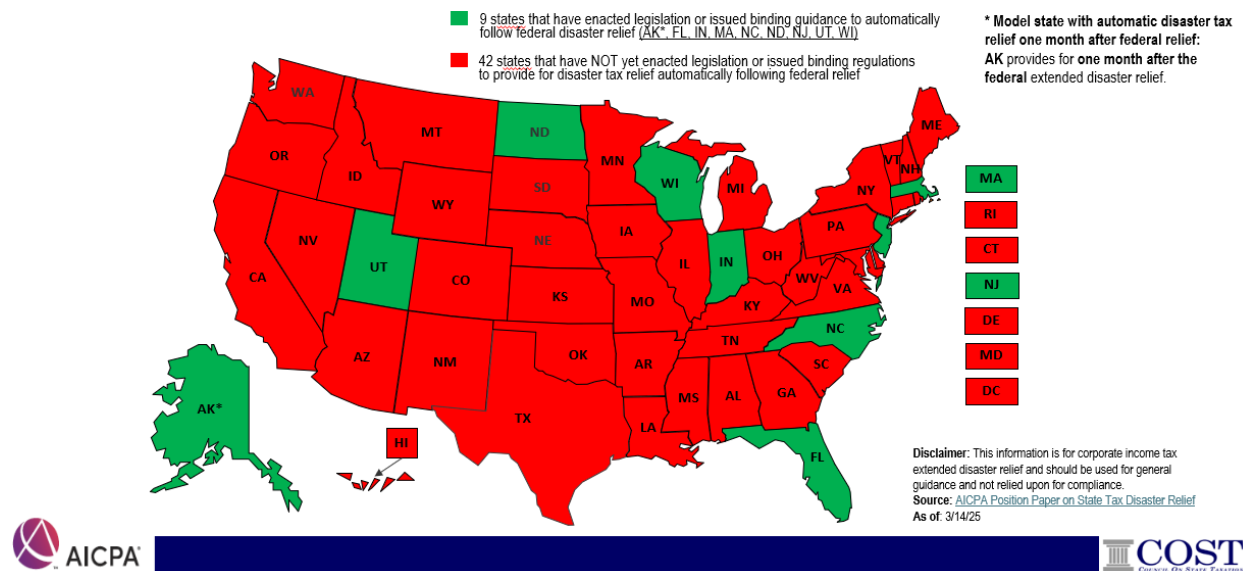
<sup>61</sup> [Disaster relief for taxpayers | Washington Department of Revenue](#)

<sup>62</sup> W. Va. Code § 11-24-18(a).

- [AICPA Offers Strong Support for Bipartisan, Bicameral Legislation Postponing Federal Tax Deadlines for State-Declared Disasters](#)
- [AICPA Disaster Relief Tax Advocacy Efforts and Milestones](#)
- [AICPA Disaster Tax Relief Procedures and Processes](#)
- [AICPA Disaster Tax Relief FAQ and Latest Developments](#)
- [AICPA Disaster Tax Relief — Casualty Loss FAQ](#)
- [AICPA Disaster Relief Resource Center](#)



## States' Disaster Tax Relief Automatically Follows Federal Disaster Tax Relief



As of: 8/15/2025