



DOR Extends Tax Relief to Victims of Hurricane Helene

October 3, 2024

The Department of Revenue announced today that certain return and payment deadlines for taxpayers have been extended to May 1, 2025, following the aftermath of Hurricane Helene.

“In the wake of Hurricane Helene, we are committed to supporting those affected by this disaster. Individuals and businesses in Georgia will be granted an extended deadline for tax compliance,” said State Revenue Commissioner Frank O’Connell. “This extension applies to return filing and other essential actions as detailed by the Internal Revenue Service (IRS). Our hearts are with everyone facing the challenges brought by this storm, and we encourage all Georgians to follow the guidance of Governor Kemp, the Georgia Emergency Management Agency, and their local news outlets and authorities.”

The May 1, 2025, extension date applies to individuals and businesses that have a 2024 income tax return normally due during March or April 2025; calendar year corporations whose 2023 extensions run out on October 15, 2024; quarterly estimated income tax payments due on January 15 and April 15, 2025; and quarterly payroll tax returns normally due on October 31, 2024, January 31, 2025, and April 30, 2025.

Affected taxpayers who had a valid extension until October 15, 2024, to file their 2023 income tax return will now have until May 1, 2025, to file their return. Because income tax payments

related to these 2023 returns were due on April 15, 2024, however, those payments are not eligible for this relief.

The extended deadlines for filing and payments do not apply to information returns in the W-2 and 1099 series; or to Forms 1042-S; or to employment and excise tax deposits. However, penalties on deposits due on or after Sept. 24, 2024, and before October 9, 2024, will be abated as long as the tax deposits are made by October 9, 2024. It also does not apply to International Fuel Tax Agreement interest or scheduled payments which are the result of a taxpayer entering into an Installment Payment Agreement since those liabilities were due prior to the disaster relief.

The Department is also extending limited relief for sales and use tax, excise tax, and other miscellaneous taxes. The relief includes quarterly and monthly returns and payments originally due in the month of October 2024 (e.g., September 2024 sales and use tax returns due October 21, 2024). These returns and payments are now due on Wednesday, November 20, 2024.

The sales and excise tax relief applies for businesses whose principal place of business is located in the following counties under FEMA's Disaster Declaration or taxpayers not in the covered disaster area, but whose records necessary to meet a covered deadline are in the covered areas: Appling, Atkinson, Bacon, Ben Hill, Berrien, Brooks, Bulloch, Burke, Candler, Chatham, Clinch, Coffee, Colquitt, Columbia, Cook, Echols, Emanuel, Evans, Glascock, Irwin, Jeff Davis, Jefferson, Jenkins, Johnson, Lanier, Laurens, Liberty, Lincoln, Lowndes, McDuffie, Montgomery, Pierce, Richmond, Screven, Tattnall, Telfair, Toombs, Treutlen, Ware, Washington, and Wheeler. If additional counties receive a FEMA Disaster Declaration, then businesses in that county will also receive this tax relief.

Taxpayers affected by Hurricane Debby who had certain income tax returns and payments postponed until Feb. 3, 2025, will receive the income tax extension to May 1, 2025, for those returns and payments.

Affected taxpayers filing paper returns should write "Hurricane Helene" across the top of any forms submitted to the Department. The relief also applies to relief workers affiliated with a recognized government or philanthropic organization assisting in relief activities in the covered disaster area.

Any taxpayer, whether filing paper or electronic returns, who is assessed a penalty and believes they did not receive due consideration regarding the relief, needs assistance, or has questions should contact DOR Headquarters at 1-877-423-6711.

Earlier this week, the IRS extended similar tax relief to those impacted by Helene in Georgia. A copy of their press release can be accessed [on the IRS website](#).

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