**COST Tracking Chart: State and Local Government Disaster Relief Guidance**

To help our members keep track of state and local government disaster relief guidance in the wake of recent hurricanes and wildfires, COST has created a state-by-state [chart](https://linkprotect.cudasvc.com/url?a=https%3a%2f%2fcst.informz.net%2fz%2fcjUucD9taT0xMTU1MTYyMSZwPTEmdT0xMDM3NTcxMzgzJmxpPTEwOTM5ODE0OQ%2findex.html&c=E,1,ZT-Id0ZxOJCZOoQ8Ew9O59urYOjDh0oKN7ZEMDY9UpTBKT-1eMdzuK4UwbIeJK8498qxaBw9uGHd3xFAN9c9mTjHOgVDNemrw5vMOd4T_Kagl24jjg,,&typo=1) of guidance issued on the matter. The following guidance was recently issued:

* **IRS:** The IRS [reminds individuals and businesses](https://linkprotect.cudasvc.com/url?a=https%3a%2f%2fcst.informz.net%2fz%2fcjUucD9taT0xMTU1MTYyMSZwPTEmdT0xMDM3NTcxMzgzJmxpPTEwOTM5ODE1MQ%2findex.html&c=E,1,_DK8U0DFZdESDTqj2DqU-51FUIFTjjy1tEOm80hmmP2ZQY9BIr7HUzR65MnIaHjRDZ3wTys9z76fOnlGvH0jv_L12oCK6z6lLf3h6sxgUIM,&typo=1) in parts of seven states that their 2023 federal income tax returns and tax payments are due on Monday, June 17, 2024. The June 17 deadline applies to taxpayers affected by seven different disaster declarations. (May 23)
* **IRS:** The IRS [announced that](https://linkprotect.cudasvc.com/url?a=https%3a%2f%2fcst.informz.net%2fz%2fcjUucD9taT0xMTU1MTYyMSZwPTEmdT0xMDM3NTcxMzgzJmxpPTEwOTM5ODE1Mg%2findex.html&c=E,1,t9KuZAQoDpLnoCCfnZjlNImTU9Ujsp3qI8dAlglWFTXcyyHBrWlMXEd-8pImnrIa-_eyO5AiQysB9Th8RQScvVMhwDvuLi4PSOzIkSmrBT9MyeR5Cg,,&typo=1) individuals and businesses in Iowa affected by the severe storms and tornadoes that occurred on April 26, 2024 now have until October 15, 2024, to file various federal individual and business tax returns and make tax payments. (May 17)
* **IRS:** The IRS [announced that](https://linkprotect.cudasvc.com/url?a=https%3a%2f%2fcst.informz.net%2fz%2fcjUucD9taT0xMTU1MTYyMSZwPTEmdT0xMDM3NTcxMzgzJmxpPTEwOTM5ODE1NA%2findex.html&c=E,1,fuo-dgkuVZ7-ju5ztzJQeLHc3yqT6LMjLPm2wH_tnuCpo8hPYpZPONU95aotZfNgdoOHQghDdRWgRiAutT_vz2pzYTSMSmvbq_PtX1S4GQKFpA,,&typo=1) individuals and businesses in Texas affected by severe storms, straight-line winds, tornadoes and flooding that began on April 26, 2024 now have until November 1, 2024, to file various federal individual and business tax returns and make tax payments. (May 28)
* **Michigan:** On May 7, 2024, Governor Gretchen Whitmer declared a [state of emergency](https://linkprotect.cudasvc.com/url?a=https%3a%2f%2fcst.informz.net%2fz%2fcjUucD9taT0xMTU1MTYyMSZwPTEmdT0xMDM3NTcxMzgzJmxpPTEwOTM5ODE1NQ%2findex.html&c=E,1,t2MfNpMbCyOHSrzw9yGtsFMYRxubySUe77Xuzbuy9GZ4GajHAiu0wZ3P0DHZ0UGWWYOldE3vb9JKM8cBxN8hAtXz8agiXI9Vc0wgJtqpPoB8Npa7gw,,&typo=1) for Kalamazoo, St. Joseph, Branch, and Cass counties after a severe storm system and multiple tornadoes caused significant damage within those counties. The Michigan Department of Treasury [is providing affected individuals and businesses](https://linkprotect.cudasvc.com/url?a=https%3a%2f%2fcst.informz.net%2fz%2fcjUucD9taT0xMTU1MTYyMSZwPTEmdT0xMDM3NTcxMzgzJmxpPTEwOTM5ODE1Nw%2findex.html&c=E,1,MPM7AVa0cBLJV7wyu3p6O2T-_b9yXWKGLZV-kvKlrbxHLrqpYVAVQE7Cp65ag_2IM2UlLFuQb3uioIs1uQaOYtmm-adPcyYWXlnQpG_pCI0zFuU,&typo=1) within those counties the opportunity to obtain special tax relief. (May 28)
* Iowa Releases New Tax Guidance: Disaster Emergency Tax Penalty Relief

Homepage: <https://content.govdelivery.com/accounts/IACIO/bulletins/39f7d1b>