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Editors: Will Snell & Nicole Atherton



Department of Agricultural Economics
University of Kentucky

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2024 Tax Deadlines for Kentucky Extended

Author(s): Jonathan Shepherd & Jerry Pierce

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The deadline for filing many current Federal tax returns has been extended to November 3, 2025, for individuals and businesses in Kentucky. This comes as a result of a Federally declared disaster for the entire state.

The Federal Emergency Management Agency (FEMA) declared every county in Kentucky to be affected by the severe storms that began on February 14, 2025. Every individual residing in Kentucky and everyone who has a business in Kentucky, including farming operations, is included in the declaration.

The IRS has extended the deadline for filling and paying individual and business income tax returns to November 3, 2025, for all who are covered by the FEMA disaster declaration. This includes returns and payments due between the February 14th storms and November 3rd.

Specifically included are:

- Individual income tax returns and payments normally due April 15.
- Contributions to **2024** IRAs and health savings accounts included on those individual returns
- Estimated tax payments due April 15, June 16, and September 15
- Business tax returns for partnerships and S corporations normally due March 17
- Business tax returns for C corporations normally due April 15
- Quarterly payroll and excise tax returns

According to an IRS announcement, “The IRS automatically identifies taxpayers located in the covered disaster area and applies filing and payment relief.” The address on your return should identify these returns as qualifying. Affected individuals who reside or have a business outside of Kentucky “should call the IRS Special Services toll-free number at 866-562-5227 to request this tax relief.”

Farmers whose tax returns were due and payable March 3, 2024, do not qualify for the extended deadline. These are farmers who qualified and elected to not make quarterly estimated tax payments,

but instead file and pay taxes due in full by March 1. Farmers who qualified and filed and paid their 2024 estimated tax payments by January 15, 2025, would normally be required to file income tax returns by April 15. These farmers are now qualified for the extended November 3 deadline.

Kentucky State Tax Deadlines

Governor Beshear announced that the Kentucky Department of Revenue will provide the same tax relief for state taxes. However, interest may be charged on late tax payments.

Casualty losses

Taxpayers in a Federally declared disaster area may report disaster-related casualty losses on their state and Federal income tax return for the year the casualty occurred, or they may elect to report the casualty loss by amending their previous-year return. Ask your tax advisor which option is most favorable for you.

Resources:

<https://www.fema.gov/disaster/declarations>

<https://www.irs.gov/newsroom/irs-announces-tax-relief-for-taxpayers-impacted-by-severe-storms-straight-line-winds-flooding-and-landslides-in-kentucky-various-deadlines-postponed-to-nov-3>

https://www.facebook.com/watch/live/?ref=watch_permalink&v=645879877989715

<https://extension.usu.edu/ruraltax/disaster-tax-info>

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Author(s) Contact Information:

[Jonathan Shepherd](mailto:jdshepherd@uky.edu) | jdshepherd@uky.edu

[Jerry Pierce](mailto:jerry.pierce@uky.edu) | jerry.pierce@uky.edu