



The Disaster Related Extension of Deadlines Act

Taxpayers who file their tax returns by the April 15 filing deadline ordinarily have until April 15 three years later to file a claim for a refund of any tax overpayments. When a major disaster impacts taxpayers, the IRS often extends their filing and payment deadlines beyond April 15.

However, when a filing deadline is delayed after a federally declared disaster, the three-year “lookback period” for paying refunds is not extended. As a result, the victims of natural disasters who are given additional time to file are often NOT given the same amount of time to claim a refund as all other taxpayers. The National Taxpayer Advocate has listed this issue as one of its top recommendations for a legislative fix.

To ensure that taxpayers impacted by disasters are treated like every other taxpayer when claiming their refunds, the *Disaster Related Extension of Deadlines Act* would:

- Extend the three-year period for receiving a refund or credit when the IRS extends a filing deadline due to a natural disaster, ensuring that a deadline extension does not give taxpayers a shorter lookback period for claiming a refund
- Give the victims of natural disasters the same amount of time to claim a refund as every other taxpayer who filed on time
- Ensure that the automatic IRS payment deadline is extended to match any disaster-based filing deadline extension

This legislation could help the thousands of Georgians affected by Hurricane Helene. The IRS [extended the filing deadline](#) for 2024 taxes for all Georgians from April 15, 2025, to May 1, 2025. Under current law, refund claims stemming from 2024 taxes may be denied because Georgians who were impacted by Hurricane Helene and filed using the extended deadline could have fewer days to claim their refund than Americans who were not impacted by natural disasters. The *Disaster Related Extension of Deadlines Act* would give Georgians impacted by Helene more time to file their refunds and put them on more equal footing with other taxpayers.

This legislation is introduced by U.S. Senator Reverend Raphael Warnock and Senator Thom Tillis.