



Filing Relief for Natural Disasters Act (H.R. 517)

Background:

- Natural disasters and emergencies impact millions of Americans each year.
- Currently, the IRS has the authority to postpone tax filing deadlines **for taxpayers impacted by federally declared disasters**.
- However, in some instances, **it may take weeks or even months for the federal government to issue a federal major disaster declaration**.
 - According to FEMA regulations, while it can take up to a month for a disaster to be officially declared, some official federal declarations can take longer due to extensions based on the severity and complexity of the situation.
- This delay in disaster declaration places an unnecessary burden on **taxpayers, who should not have to worry about meeting tax deadlines while recovering from natural** disasters.

The Filing Relief for Natural Disasters Act:

- This bill **authorizes the Treasury Secretary, after consulting with FEMA and the impacted State, to extend relief to taxpayers** impacted by natural disasters and emergencies, as soon as the governor of a state declares a disaster or state of emergency.
 - The Secretary would be authorized to postpone federal deadlines even if no federal disaster declarations has been made.
- Additionally, this bill **expands the current mandatory extension following a federally declared disaster declaration** from 60 to 120 days.
- This legislation will give families the flexibility they need to rebuild and recover after a state declared disaster.