



TAX BULLETIN 25-2

Virginia Department of Taxation

May 1, 2025

IMPORTANT INFORMATION REGARDING THOSE AFFECTED BY THE FEBRUARY 2025 SEVERE WINTER STORMS AND FLOODING

Extension of Due Dates for Individual Income Tax Returns and Payments for Winter Storm and Flooding Victims

Tax Commissioner James J. Alex has announced that Virginia will provide relief to taxpayers affected by the severe winter storms and flooding that began February 10, 2025. This bulletin provides information regarding this relief.

Relief for Late Individual and Fiduciary Income Tax Returns (Forms 760, 763, 760PY, and 770), and Payments

Final and estimated income tax payments and income tax returns made by individual and fiduciary taxpayers affected by the severe winter storms and flooding with a due date on or after February 10, 2025, but on or before May 1, 2025, will be granted a waiver of interest, late filing penalties, and late payment penalties if such returns and payments are made on or before November 3, 2025. As a result, affected individuals and fiduciaries will have until November 3, 2025, to file returns and pay any taxes that are otherwise due during this period without incurring interest or penalties for late filing or late payment. This relief applies to taxpayers located in the City of Bristol and the Counties of Amelia, Appomattox, Bedford, Bland, Botetourt, Buchanan, Buckingham, Campbell, Carroll, Charlotte, Craig, Cumberland, Dickenson, Floyd, Franklin, Giles, Grayson, Halifax, Lee, Lunenburg, Montgomery, Nottoway, Page, Pittsylvania, Powhatan, Prince Edward, Pulaski, Rockingham, Russell, Scott, Smyth, Tazewell, Washington, Wise, and Wythe.

If additional localities are declared as disaster areas, they will also qualify for the relief granted by the Tax Commissioner. Please check the Department of Taxation's website at www.tax.virginia.gov for updates.

The extension described above is automatic and no action is required by taxpayers. However, if a penalty is assessed and you believe that you qualify, please contact the Department.

Other State Taxes Administered by the Department of Taxation

Any other state tax return and payment with a due date on or after the first day of the disaster (February 10, 2025) for which the taxpayer can demonstrate hardship attributable to the severe winter storms and flooding, may be granted a waiver of applicable penalties and interest upon a request in writing.

Taxpayers may request this relief prior to or after receiving an assessment. Written requests for waivers of penalty and interest for other state taxes in hardship cases should be directed to the following address:

Virginia Department of Taxation
Customer Service Section Severe Storm Relief
P.O. Box 1115
Richmond, VA 23218-1115

This Tax Bulletin is available online in the [Laws, Rules & Decisions](#) section of the Department's website. If you have additional questions, please visit the Department's website at <http://www.tax.virginia.gov>, or contact the Department at (804) 367-8031 for individual income tax questions or (804) 367-8037 for business tax questions.