



TaxNewsFlash

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IRS provides tax relief for taxpayers affected by storms in Puerto Rico

The IRS today announced that taxpayers in Puerto Rico affected by severe storms beginning February 4, 2022, now have until June 15, 2022, to file various individual and business tax returns and to make tax payments.

According to the IRS release—[PR-2022-02](#) (March 31, 2022)—the tax relief is provided after a recent disaster declaration issued by the Federal Emergency Management Agency (FEMA). The FEMA declaration permits the IRS to postpone certain tax-filing and tax-payment deadlines for taxpayers who reside in or have a business in the disaster area.

Individuals and households affected by the severe storms in February 2022 and who reside in or have a business in the municipalities of Cataño, Dorado, Toa Baja, Vega Alta, and Vega Baja may qualify for the tax relief, including:

- Certain deadlines falling on or after February 4, 2022, and before June 15, 2022, are postponed through June 15, 2022. This includes 2021 individual and business tax returns, normally due on April 18, 2022, and various 2021 business returns that were normally due on March 15.
- The June 15 deadline also applies to 2021 returns of tax-exempt organizations, normally due on May 16, 2022.
- The June 15, 2022 deadline also applies to the quarterly estimated tax payments (normally due on April 18, 2022) and to the quarterly payroll and excise tax returns normally due on May 2, 2022.
- Farmers who choose to forgo making estimated tax payments and normally file their returns by March 1, 2022, now have until June 15, 2022, to file their 2021 return and pay any tax due.
- Penalties on payroll and excise tax deposits due on or after February 4, 2022, and before February 22, 2022, will be abated as long as the tax deposits were made by February 22, 2022.

If an affected taxpayer receives a late filing or late payment penalty notice from the IRS that has an original or extended filing, payment or deposit due date that falls within the postponement period, the taxpayer is directed to call the telephone number on the notice to have the IRS abate the penalty.

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