

# TaxNewsFlash

## United States



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## IRS provides tax relief for taxpayers in Puerto Rico affected by Hurricane Fiona

The IRS today announced that taxpayers in Puerto Rico affected by Hurricane Fiona now have until February 15, 2023, to file various individual and business tax returns and make tax payments.

According to today's IRS release—[PR-2022-10](#)—the tax relief is provided after a recent disaster declaration issued by the Federal Emergency Management Agency (FEMA). The declaration permits the IRS to postpone certain tax-filing and tax-payment deadlines for taxpayers who reside or have a business in the disaster area.

Individuals and households affected by Hurricane Fiona that reside or have a business in all 78 municipalities in Puerto Rico may qualify for tax relief. Certain deadlines falling on or after September 17, 2022, and before February 15, 2023, are postponed through February 15, 2023.

- Individuals with a valid extension to file their 2021 return due to run out on October 17, 2022, now have until February 15, 2023, to file. However, because tax payments related to these 2021 returns were due on April 18, 2022, those payments are not eligible for this relief.
- The February 15, 2023 deadline also applies to the quarterly estimated tax payments normally due on January 17, 2023, and to the quarterly payroll and excise tax returns normally due on October 31, 2022, and January 31, 2023.
- Businesses with an original or extended due date also have the additional time, including calendar-year corporations with 2021 extensions due to run out on October 17, 2022.

Penalties on payroll and excise tax deposits due on or after September 17, 2022, and before October 3, 2022, will be abated as long as the tax deposits are made by October 3, 2022.

If an affected taxpayer receives a late-filing or late-payment penalty notice from the IRS but 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.

A related IRS release—[IR-2022-161](#) (September 20, 2022)—notes that any taxpayer living outside the disaster area but with records necessary to meet a deadline occurring during the postponement period located in the affected area need to contact the IRS at 866-562-5227. This also includes workers assisting the relief activities who are affiliated with a recognized government or philanthropic organization.

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