



TaxNewsFlash

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IRS announces tax relief for taxpayers affected by Typhoon Mawar (Guam and Northern Mariana Islands)

The IRS announced that taxpayers in Guam and the Commonwealth of the Northern Mariana Islands now have until October 2, 2023, to file various individual and business tax returns and make tax payments.

Read the IRS releases:

- [GU-2023-01](#) (May 24, 2023)
- [NMI-2023-01](#) (May 24, 2023)

Following the disaster declaration issued by the Federal Emergency Management Agency (FEMA), individuals and households affected by Typhoon Mawar that reside or have a business in Guam or certain Northern Mariana Islands (Agrihan, Alamagan, Pagan, Rota, Saipan, and Tinian) qualify for tax relief.

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. Certain deadlines that occurred on or after May 22, 2023, and before October 2, 2023, are granted additional time to file through October 2, 2023.

- Affected individuals and businesses will have until October 2 to file returns and pay any taxes that were originally due during this period. This includes calendar year partnerships and S corporations whose 2022 extensions are due to run out on Sept. 15, 2023.
- The October 2, 2023, deadline also applies to any payment normally due during this period, including the quarterly estimated tax payments normally due on June 15 and September 15, and the quarterly payroll and excise tax returns normally due on July 31.

- Penalties on payroll and excise tax deposits due on or after May 22, 2023, and before June 6, 2023, will be abated as long as the tax deposits are made by June 6, 2023.

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 needs to call the telephone number on the notice to have the IRS abate the penalty.

The IRS automatically identifies taxpayers located in the covered disaster area and applies filing and payment relief. Affected taxpayers who reside or have a business located outside the covered disaster area need to call the IRS disaster hotline to request the tax relief.

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