



TaxNewsFlash

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IRS provides tax relief for taxpayers affected by wildfires in Hawaii

The IRS announced that taxpayers in Maui and Hawaii counties affected by wildfires, now have until February 15, 2024, to file various individual and business tax returns and to make tax payments.

According to the IRS release—[IR-2023-151](#) (August 18, 2023)—the tax relief is provided after a recent disaster declaration issued by the Federal Emergency Management Agency (FEMA).

Individuals and households affected by wildfires that reside in or have a business in these counties qualify for tax relief.

Filing and payment relief

The tax relief postpones various tax filing and payment deadlines that occurred from August 8, 2023, through February 15, 2024 (postponement period). As a result, affected individuals and businesses will have until February 15, 2024, to file returns and pay any taxes that were originally due during this period.

This means, for example, that the February 15, 2024, deadline will now apply to:

- Individuals who had a valid extension to file their 2022 return due to run out on October 16, 2023. The IRS noted, however, that because tax payments related to these 2022 returns were due on April 18, 2023, those payments are not eligible for this relief.
- Quarterly estimated income tax payments normally due on September 15, 2023, and January 16, 2024.
- Quarterly payroll and excise tax returns normally due on October 31, 2023, and January 31, 2024.
- Calendar-year partnerships and S corporations whose 2022 extensions run out on September 15, 2023.
- Calendar-year corporations whose 2022 extensions run out on October 16, 2023.
- Calendar-year tax-exempt organizations whose extensions run out on November 15, 2023.

In addition, penalties for the failure to make payroll and excise tax deposits due on or after August 8,

2023, and before September 7, 2023, will be abated as long as the deposits are made by September 7, 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 is directed to call the telephone number on the notice to have the IRS abate the penalty.

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