



TaxNewsFlash

United States



No. 2023-305
September 6, 2023

IRS provides tax relief for taxpayers in South Carolina affected by Hurricane Idalia

The IRS announced that taxpayers anywhere in South Carolina affected by Hurricane Idalia now have until February 15, 2024, to file various individual and business tax returns and make tax payments.

According to the IRS release—[IRS-2023-163](#) (September 6, 2023)—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 Idalia that reside or have a business in all 46 counties in South Carolina qualify for tax relief.

Filing and payment relief

The tax relief postpones until February 15, 2024, various tax filing and payment deadlines that occurred from August 29, 2023, through February 15, 2024 (postponement 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 29, 2023, and before September 13, 2023, will be abated as long as the deposits are made by September 13, 2023.

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.

Affected taxpayers who reside or have a business located outside the covered disaster area can call the IRS disaster hotline to request the tax relief.

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