



# TaxNewsFlash

United States



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## IRS provides tax relief for taxpayers in Maine and Massachusetts affected by Hurricane Lee

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

According to the IRS release—[IR-2023-177](#) (September 25, 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 Lee that reside or have a business in all 16 counties in Maine and all 14 counties in Massachusetts 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 September 15, 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.

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- 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 September 15, 2023, and before October 2, 2023, will be abated as long as the deposits are made by October 2, 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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