



TaxNewsFlash

United States



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Notice 2023-71: IRS provides relief for taxpayers affected by terroristic action in Israel

The IRS today issued an advance version of [Notice 2023-71](#) [PDF 103 KB] to provide relief under section 7508A for persons that the Secretary of the Treasury has determined to be affected by the terroristic action in the State of Israel beginning on October 7, 2023. Additional relief may be provided in the future.

As explained in a related IRS release—[IR-2023-188](#) (October 13, 2023)—the notice postpones various tax filing and payment deadlines that occurred or will occur during the period from October 7, 2023, through October 7, 2024.

As a result, affected individuals and businesses will have until October 7, 2024, to file returns and pay any taxes that were originally due during this period, including:

- Individuals who had a valid extension to file their 2022 return due to run out on October 16, 2023. Because tax payments related to these 2022 returns were due on April 18, 2023, those payments are not eligible for this relief. So, these individuals filing on extension have more time to file, but not to pay.
- Calendar-year corporations with 2022 extensions that run out on October 16, 2023. Similarly, these corporations have more time to file, but not to pay.
- 2023 individual and business returns and payments normally due on March 15 and April 15, 2024. So, these individuals and businesses have both more time to file and more time to pay.
- Quarterly estimated income tax payments normally due on January 16, April 15, June 17, and September 16, 2024.
- Quarterly payroll and excise tax returns normally due on October 31, 2023, and January 31, April 30, and July 31, 2024.
- Calendar-year tax-exempt organizations with extensions that run out on November 15, 2023.
- Retirement plan contributions and rollovers.

Other tax-related deadlines are postponed as well, as provided for in Notice 2023-71.

In addition, the penalty for failure to make payroll and excise tax deposits due on or after October 7, 2023, and before November 6, 2023, will be abated as long as the deposits are made by November 6, 2023.

The following taxpayers qualify for relief:

- Any individual whose principal residence or business entity or sole proprietor whose principal place of business is in Israel, the West Bank or Gaza (covered area).
- Any individual, business or sole proprietor, or estate or trust whose books, records or tax preparer is located in the covered area.
- Anyone killed, injured, or taken hostage due to the terrorist attacks.
- Any individual affiliated with a recognized government or philanthropic organization and who is assisting in the covered area, such as a relief worker.

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