



# TaxNewsFlash

United States



No. 2023-422  
November 27, 2023

## IRS provides tax relief for taxpayers in St. Croix affected by elevated levels of lead and copper in water supply

The IRS announced that taxpayers in St. Croix affected by elevated levels of lead and copper in the water supply now have until February 29, 2024, to file various individual and business tax returns and make tax payments.

According to the IRS release—[VI-2023-01](#) (November 24, 2023)—the disaster declaration issued by the Federal Emergency Management Agency (FEMA) permits the IRS to postpone certain tax-filing and tax-payment deadlines for taxpayers who reside or have a business in the disaster area. Affected individuals and businesses will have until February 29, 2024, to file returns and pay any taxes that were originally due between October 25, 2023, and February 29, 2024.

The February 29, 2024 deadline also applies to quarterly estimated tax payments, normally due on January 16, 2024.

In addition, penalties on payroll and excise tax deposits due on or after October 25, 2023, and before November 9, 2023, will be abated as long as the tax deposits were made by November 9, 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 should 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.

[kpmg.com/socialmedia](https://kpmg.com/socialmedia)



The information contained in TaxNewsFlash is not intended to be "written advice concerning one or more Federal tax matters" subject to the requirements of section 1037(a)(2) of Treasury Department Circular 230, as the content of this document is issued for general informational purposes only, is intended to enhance the reader's knowledge on the matters addressed therein, and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any member firm.

Direct comments, including requests for subscriptions, to [Washington National Tax](#). For more information, contact KPMG's Federal Tax Legislative and Regulatory Services Group at + 1 202.533.3712, 1801 K Street NW, Washington, DC 20006-1301.

To unsubscribe from TaxNewsFlash-United States, reply to [Washington National Tax](#).

[Privacy](#) | [Legal](#)