



FEDERAL Emergency Extension of Filing and Payment Due Dates for Victims of Hurricane Sandy

The tax relief postpones various tax filing and payment deadlines that occurred starting in late October. As a result, affected individuals and businesses will have until February 1, 2013 to file these returns and pay any taxes due. This includes the fourth quarter individual estimated tax payment, normally due January 15, 2013. It also includes payroll and excise tax returns and accompanying payments for the third and fourth quarters, normally due on October 31, 2012 and January 31, 2013, respectively. It also applies to tax-exempt organizations required to file Form 990 series returns with an original or extended deadline falling during this period.

The IRS will abate any interest, late-payment or late-filing penalty that would otherwise apply. The IRS automatically provides this relief to any taxpayer located in the disaster area. Taxpayers need not contact the IRS to get this relief.

Beyond the relief provided by law to taxpayers in the FEMA-designated counties, the IRS will work with any taxpayer who resides outside the disaster area but whose books, records, or tax professional are located in the areas affected by Hurricane Sandy. All workers assisting the relief activities in the covered disaster areas who are affiliated with a government-recognized philanthropic organization are eligible for relief. Taxpayers who live outside of the impacted area and think they may qualify for this relief need to contact the IRS at 866-562-5227.

In addition, the IRS is waiving failure-to-deposit penalties for federal payroll and excise tax deposits normally due on or after the disaster area start date and before November 26, if the deposits are made by November 26, 2012. **Details on available relief can be found on the disaster relief page on IRS.gov.**

The tax relief is part of a coordinated federal response to the damage caused by the hurricane and is based on local damage assessments by FEMA. **For information on disaster recovery, individuals should visit disasterassistance.gov.**

The IRS wants to assure taxpayers, businesses, and tax preparers that it is working aggressively to monitor the situation and provide additional relief as needed.

So far, the IRS filing and payment relief applies to the following localities:

- In Connecticut (starting Oct. 27): Fairfield, Middlesex, New Haven, and New London Counties and the Mashantucket Pequot Tribal Nation and Mohegan Tribal Nation located within New London County;
- In New Jersey (starting Oct. 26): Atlantic, Bergen, Cape May, Essex, Hudson, Middlesex, Monmouth, Ocean, Somerset, and Union;
- In New York (starting Oct. 27): Bronx, Kings, Nassau, New York, Queens, Richmond, Rockland, Suffolk, and Westchester.

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