



## **IRS announces relief for Israel Attack-Affected Taxpayers : Filing Deadline Extended**

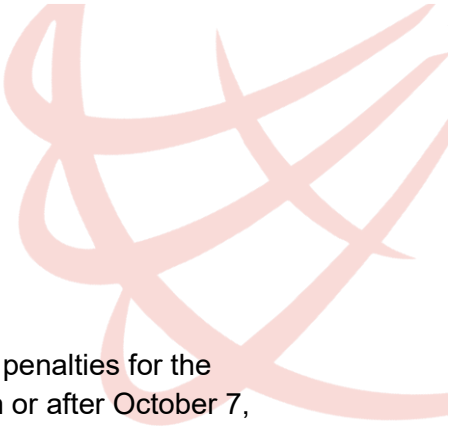
The ongoing conflict between Israel and Hamas has indeed had a profound impact on the lives of people in the region. In recognition of the challenges faced by individuals and businesses, the Internal Revenue Service (IRS) has extended the filing deadline to October 7, 2024. It's a measure aimed at providing relief to those affected by the ongoing situation, giving them the necessary flexibility to file their returns, make tax payments, and address other time-sensitive tax-related matters during these difficult times. Here's a quick snapshot of the various aspects covered by IRS.

### **Filing and Payment Relief**

The recent notice from the IRS extends various tax filing and payment deadlines that fall within the period from October 7, 2023, to October 7, 2024. This means that individuals and businesses affected by these deadlines will now have until October 7, 2024, to complete their filings and make payments that were originally due during this postponement period.

#### **Here's a breakdown of the specific situations covered by this extension:**

- 1) Individuals who were granted an extension to file their 2022 returns, with the original deadline set to expire on October 16, 2023, will now have until October 7, 2024, to file their returns. However, it's important to note that tax payments related to these 2022 returns, originally due on April 18, 2023, do not qualify for this relief. Therefore, individuals filing on extension have more time to file but are still required to make their tax payments on time.
- 2) Calendar-year corporations with 2022 extensions expiring on October 16, 2023, also benefit from the extension, allowing them additional time to file their returns. However, the deadline for making tax payments remains the same.
- 3) Both individual and business returns and associated payments that were initially due on March 15 and April 15, 2024, now have an extended deadline of October 7, 2024, giving taxpayers more time for both filing and paying.
- 4) Quarterly estimated income tax payments due on January 16, April 15, June 17, and September 16, 2024, are all included in the extension.
- 5) Quarterly payroll and excise tax returns that were originally due on October 31, 2023, and January 31, April 30, and July 31, 2024, also benefit from the extended deadline.
- 6) Calendar-year tax-exempt organizations with extensions expiring on November 15, 2023, are covered by this relief
- 7) The extension also applies to retirement plan contributions and rollovers.



Additionally, it's worth noting that the notice includes a provision to waive penalties for the failure to make payroll and excise tax deposits that were originally due on or after October 7, 2023, but before November 6, 2023. To qualify for this penalty waiver, the required deposits must be submitted by November 6, 2023.

For individuals and businesses seeking more in-depth information regarding the extension of other tax-related deadlines, it is highly recommended that they consult [Notice 2023-71](#) and Rev. [Proc. 2018-58](#). These documents offer a comprehensive and detailed resource for understanding the full scope of the relief measures and their impact on various tax obligations.

### Eligibility for Relief:

The extended tax relief measures outlined in the notice apply to the following individuals and entities:

- 1) Individuals whose primary residence or businesses, and sole proprietors with their primary place of business, are situated in Israel, the West Bank, or Gaza, collectively referred to as the "covered area."
- 2) Individuals, businesses, sole proprietors, estates, or trusts that maintain their books, records, or employ a tax preparer within the covered area.
- 3) Individuals who have suffered harm, including injury, loss of life, or being taken hostage because of the terrorist attacks in the covered area.
- 4) Individuals associated with recognized government bodies or philanthropic organizations who are engaged in aiding and relief work within the covered area, such as relief workers.

These criteria encompass a broad spectrum of individuals and entities directly affected by the ongoing conflict in the covered area. This is automatically identified by IRS based on previously filed returns. To access this relief, eligible taxpayers can contact the IRS disaster hotline at 866-562-5227. For international callers, please use 267-941-1000.

In case, eligible taxpayers or organizations receive a notice for late filing or late payment penalty, they can call on the abovementioned numbers to request abatement.

It's important to note that the IRS will actively monitor the evolving situation and remains open to the possibility of offering further relief measures as circumstances develop. This commitment to ongoing assessment and support underscores the IRS's dedication to assisting those impacted by the events related to the attacks.