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## Practice **Advisor**

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Sandy; Return Filing and Tax Payment Deadline Extended to April 1, 2013

Isaac M. O'Bannon • Feb. 03, 2013

The Internal Revenue Service announced on February 1 that it is extending various tax deadlines for some New Jersey and New York individuals and businesses affected by Hurricane Sandy. This includes some workers who assisted with relief efforts in the area.

As a result, affected individuals and businesses will have until April 1, 2013, to file these returns and pay any taxes due. This includes the fourth quarter individual estimated tax payment, normally due Jan. 15, 2013. It also includes payroll and excise tax returns and accompanying payments for the third and fourth quarters, normally due on Oct. 31, 2012 and Jan. 31, 2013 respectively, and calendar year corporate income tax returns due March 15. 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 counties included are:

- In New Jersey (starting Oct. 26): Monmouth and Ocean counties.
- In New York (starting Oct. 27): Nassau, Queens, Richmond and Suffolk counties.

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 recognized government or 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.

The IRS also announced today that Taxpayer Assistance Centers in several New York

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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 disaster assistance.gov.

The IRS has produced videos and podcasts that explain some of the tax relief measures.

## IRS YouTube Videos

Help for Disaster Victims: English | Spanish | ASL

How to Request a Copy of Your Tax Return: English | ASL

## **Podcast**

Disaster Assistance: English | Spanish

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