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Puerto Rican municipalities now have until February 15, 2023, to file various federal individual and business tax returns and make tax payments.

Isaac M. O'Bannon • Sep. 21, 2022



Photo credit: CIRA/RAMMB, Colorado State Univ.

The Internal Revenue Service has announced that Hurricane Fiona victims in all 78 Puerto Rican municipalities now have until February 15, 2023, to file various federal individual and business tax returns and make tax payments.

The IRS is offering relief to any area designated by the [Federal Emergency Management Agency \(FEMA\)](#). This means that individuals and households that reside or have a business anywhere in the Commonwealth of Puerto Rico qualify for tax relief. The current list of eligible localities is always available on the [disaster relief](#) page on IRS.gov.

The tax relief postpones various tax filing and payment deadlines that occurred

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The February 15, 2023, deadline also applies to quarterly estimated income tax payments due on January 17, 2023, and the quarterly payroll and excise tax returns normally due on October 31, 2022 and January 31, 2023. Businesses with an original or extended due date also have the additional time including, among others, calendar-year corporations whose 2021 extensions run out on October 17, 2022. Similarly, tax-exempt organizations also have the additional time, including for 2021 calendar-year returns with extensions due to run out on November 15, 2022.

In addition, penalties on payroll and excise tax deposits due after September 17, 2022 and before October 3, 2022, will be abated as long as the deposits are made by October 3, 2022.

The [IRS disaster relief](#) page has details on other returns, payments and tax-related actions qualifying for the additional time.

The IRS automatically provides filing and penalty relief to any taxpayer with an IRS address of record located in the disaster area. Therefore, taxpayers do not need to contact the agency to get this relief. However, 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 falling within the postponement period, the taxpayer should call the number on the notice to have the penalty abated.

In addition, the IRS will work with any taxpayer who lives outside the disaster area but whose records necessary to meet a deadline occurring during the postponement period are located in the affected area. Taxpayers qualifying for relief who live outside the disaster area need to contact the IRS at [866-562-5227](#). This also includes workers assisting the relief activities who are affiliated with a recognized government or philanthropic organization.

Individuals and businesses in a federally declared disaster area who suffered

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