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## MAINE

All individuals and business owners in these two states now have until Feb. 15, 2024, to file their returns and make tax payments.

Jason Bramwell • Sep. 25, 2023



The IRS on Monday announced that all individuals and business owners in Maine and Massachusetts now have until Feb. 15, 2024, to file their tax returns and make tax payments because of Hurricane Lee's impact.

The IRS is offering tax relief to any area designated by the [Federal Emergency Management Agency \(FEMA\)](#), and all 16 counties in Maine and all 14 counties in Massachusetts qualify. Individuals and households that reside or have a business in these counties are eligible for the extended tax-filing deadline.

The Feb. 15, 2024, deadline will now apply to:

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- Calendar-year partnerships and S corporations whose 2022 extensions run out on Sept. 15, 2023.
- Calendar-year corporations whose 2022 extensions run out on Oct. 16, 2023.
- Calendar-year tax-exempt organizations whose extensions run out on Nov. 15, 2023.

In addition, penalties for the failure to make payroll and excise tax deposits due on or after Sept. 15, 2023, and before Oct. 2, 2023, will be abated as long as the deposits are made by Oct. 2, 2023, according to the IRS.

The [IRS disaster assistance and emergency relief page](#) has details on other returns, payments and tax-related actions qualifying for relief during the postponement period.

The IRS automatically provides filing and penalty relief to any taxpayer with an address of record in the disaster area. These taxpayers do not need to contact the agency to get this relief.

It is possible an affected taxpayer may not have an IRS address of record located in the disaster area; for example, they moved to the disaster area after filing their return. If the taxpayer receives a late-filing or late-payment penalty notice for the postponement period, the IRS said they should call the number on the notice to have the penalty abated.

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 in the affected area. Taxpayers qualifying for relief who live outside the disaster area should contact the IRS at (866) 562-5227, including 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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