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Isaac M. O'Bannon • Oct. 27, 2023



The Internal Revenue Service is reminding employers that the best way to file their next quarterly payroll tax return by the **Oct. 31, 2023, due date** is electronically.

While paper filing is available, the IRS strongly encourages e-filing. E-filing is the most secure, accurate method to file returns, and it saves time.

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The first option for employers is to self-file by purchasing IRS-approved [software](#) that meets their specific needs. There may be a fee to electronically file returns through the software, and the software will require a signature to e-file the returns.

Depending on the software they choose, employers will do one or both of the following:

- [Apply for an online signature PIN.](#)
- Scan and attach [Form 8453-EMP, Employment Tax Declaration for an IRS e-file Return](#), for the required signature.

The second option for employers is to hire a tax professional to prepare and file their employment tax returns. Employers can use the [Authorized IRS e-file Provider Locator Service](#) to find a tax professional who can file on behalf of the business.

For more information on electronic filing of payroll tax returns, see the [E-file Employment Tax Forms](#) page.

## Oct. 31 deadline postponed for disaster area employers

Employers and other taxpayers in federally declared disaster areas have more time to file and pay. This includes the Oct. 31 payroll tax deadline. Currently, this includes:

- All employers in Vermont have until Nov. 15, 2023, to file and pay.
- All employers in Maine, Massachusetts and South Carolina have until Feb. 15, 2024, to file and pay.
- Employers in parts of Florida, Georgia, Hawaii and Louisiana also have until Feb. 15, 2024, to file and pay.

- Employers affected by the terrorist attacks in the State of [Israel](#) have until Oct. 7,

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