## **CPA** Practice **Advisor**

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those affected by the Aug. 8, 2023, wildfires.

Mar. 29, 2024



A wildfire burns on the island of Maui near an intersection in Lahaina, Hawaii on Aug. 9, 2023. (ZUMA Press, Inc./Alamy Live News)

## By Christine Donnelly, The Honolulu Star-Advertiser (TNS)

The IRS announced Wednesday that it has further postponed until Aug. 7, 2024, various tax-filing and tax-payment deadlines for individuals and businesses affected by the Aug. 8, 2023, wildfires in Hawaii.

The previous federal tax relief, announced shortly after the fires, mainly lasted through Feb. 15, which did not cover federal income tax filings for tax year 2023.

In general, the new extension "means that affected individuals, businesses and tax-exempt organizations will now have until Aug. 7, 2024, to file their 2023 returns and pay any taxes due," the IRS said in a news release.

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- Calendar-year partnership and S corporation returns normally due on March 15, 2024.
- Calendar-year corporation and fiduciary returns and payments normally due on April 15, 2024.
- Calendar-year tax-exempt organization returns normally due on May 15, 2024.

The news release said this tax relief is available to individuals and households that live in or have a business in Maui or Hawaii counties, as designated by the Federal Emergency Management Agency's disaster declaration.

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

For more information, see or go to irs.gov and search for information about the Hawaii wildfires.

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