



Outsourcing



Employees



IRS-2022-10

IRS Hurricane Fiona Tax Relief – Payroll Taxes (IRS-2022-10)

September 23, 2022

The afternoon of September 18, 2020, Hurricane Fiona made its landfall in the Southwest coast of Puerto Rico bringing with it 85 mph winds and a large amount of rain. This event caused many rivers to overflow their banks, causing emergencies around the Island.

Special tax law provisions may help taxpayers and businesses recover financially from the impact of a disaster, especially when the federal government declares their location to be a major disaster area. Depending on the circumstances, the IRS may grant additional time to file returns and pay taxes. The declaration permits the IRS to postpone certain tax-filing and tax-payment deadlines for taxpayers who reside or have a business in the disaster area.



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Payroll Tax Deposits

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

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 that falls within the postponement period, the taxpayer should call the telephone number on the notice to have the IRS abate the penalty.

Payroll Quarterly Returns

The quarterly payroll tax returns normally due on October 31, 2022 and January 31, 2023 has an extended deadline due on February 15, 2023.

Link:

IRS PR-2022-10

[IRS announces tax relief for Puerto Rico victims of Hurricane Fiona | Internal Revenue Service](#)

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