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## IRS Gives Additional Time to Taxpayers and Preparers Affected by Hurricane Sandy: File and Pay by Nov. 7

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WASHINGTON — The Internal Revenue Service today announced it is granting taxpayers and tax preparers affected by Hurricane Sandy until Nov. 7 to file returns and accompanying payments normally due today.

The relief applies to taxpayers and tax preparers in an area affected by Hurricane Sandy or otherwise impacted by the storm that hit the Mid-Atlantic and Northeastern United States this week.

This relief primarily applies to businesses whose payroll and excise tax returns and payments are normally due today. No action is required by the taxpayer; this relief is automatic. Regular federal tax deposits are due according to current rules. However, the IRS notes that if taxpayers or tax practitioners receive a penalty notice for this period, they can contact the IRS at the number on the notice to request penalty abatement due to reasonable cause on account of the storm.

IRS expects to grant additional filing and payment relief as qualifying disaster declarations are issued by the Federal Emergency Management Agency (FEMA). Details will be posted on the <u>Tax Relief in Disaster Situations</u> page on IRS.gov.