

IRS News Release

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Penalty Relief Available to Some Storm Victims Unable To File On Time

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WASHINGTON — The Internal Revenue Service announced today that it will provide penalty relief to anyone unable to file on time due to severe storms in parts of the South and Midwest over the past few days.

Power outages and transportation problems are, in some cases, making it very difficult or impossible for some taxpayers and tax professionals to meet the regular April 15 filing deadline. As a result, taxpayers directly impacted by these storms will qualify for penalty relief, based on reasonable cause, if, due to these storms, they are unable to file their returns or pay tax due until after tonight's midnight deadline. This relief applies to the late-filing penalty, normally 5 percent per month, and the late-payment penalty, normally 0.5 percent per month, provided taxpayers file the return or pay the tax within a reasonable time after the power outages and transportation problems have been resolved.

Affected taxpayers may receive penalty notices from the IRS. If so, the IRS will abate these penalties if they request reasonable cause relief, based on the April storms. By law, the IRS cannot abate interest.

Up-to-date tax-filing information is always available on IRS.gov.