

IRS News Release

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Relief Available To Many Extension Requesters Claiming Tax Benefits

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WASHINGTON —The Internal Revenue Service today provided late-payment penalty relief to individuals and businesses requesting a tax-filing extension because they are attaching to their returns any of the forms that couldn't be filed until after January.

The relief applies to the late-payment penalty, normally 0.5 percent per month, charged on tax payments made after the regular filing deadline. This relief applies to any of the forms delayed until February or March, primarily due to the January enactment of the American Taxpayer Relief Act.

Taxpayers using forms claiming such tax benefits as depreciation deductions and a variety of business credits qualify for this relief. A complete list of eligible forms can be found in Notice 2013-24, posted today on IRS.gov.

Individuals and businesses qualify for this relief if they properly request an extension to file their 2012 returns. Eligible taxpayers need not make any special notation on their extension request, but as usual, they must properly estimate their expected tax liability and pay the estimated amount by the original due date of the return.

The return must be filed and payment for any additional amount due must be made by the extended due date. [Interest](#) still applies to any tax payment made after the original deadline.

Further details on this relief, including instructions for responding to penalty notices, is available in Notice 2013-24.