



TaxNewsFlash

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IRS provides new tax penalty relief for Maui wildfire victims

The IRS today announced new penalty relief for Maui wildfire victims affected by the historic 2023 wildfires.

According to the IRS release—[HI-2024-07](#) (December 12, 2024)—the IRS is removing any failure to pay penalties added to the balance due on tax returns filed in Maui and Hawaii counties between August 17, 2023, and January 30, 2024, that may accrue through December 30, 2024. If any such penalties have been paid, the IRS will issue a refund or credit the payment toward another outstanding tax liability.

This relief is separate from the disaster relief previously announced in August 2023 that postponed various tax-filing and tax-payment deadlines for individuals and businesses in Maui and Hawaii counties until August 7, 2024.

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