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Kirkland Alert

Relief for Taxpayers Affected by the Terroristic Action in the State of Israel — Notice 2023-71

14 October 2023

October 16, 2023, Update: *On October 16, the U.S. Department of Treasury’s Financial Crimes Enforcement Network issued additional [relief](#) to taxpayers impacted by the terrorist action in the State of Israel, postponing FBAR filing deadlines for affected taxpayers for the 2022 calendar year until October 7, 2024. This builds upon similar relief issued by the Internal Revenue Service in Notice 2023-71 last week, as discussed below.*

The U.S. Department of Treasury (the “Treasury”) and the Internal Revenue Service (the “IRS”) have issued much-needed relief to taxpayers impacted by the terrorist action in the State of Israel beginning on October 7, 2023.

In particular, [Notice 2023-71](#) (the “Notice”) postpones the due dates for certain tax filings for the following “affected taxpayers”:

- any individual whose principal residence, and any business entity or sole proprietor whose principal place of business, is located in the State of Israel, the West Bank or Gaza (the “covered area”);
- relief workers in the covered area;
- any individual, business entity or sole proprietor, or estate or trust whose tax return preparer or records necessary to meet a tax filing deadline are located in the covered area;
- any spouse of an affected taxpayer, solely with regard to a joint return of two married individuals; and

- any individual visiting the covered area who was killed, injured or taken hostage as a result of the terrorist attacks.

The Notice postpones, until October 7, 2024, the requirement to file tax returns, make tax payments and take certain other similar actions that are due to be performed on or after October 7, 2023, and before October 7, 2024.

These actions include, but are not limited to:

- filing any return of income tax, estate tax, gift tax, generation-skipping transfer tax, excise tax or employment tax;
- paying any of such taxes or any installment of such taxes;
- making contributions to a qualified retirement plan; and
- filing a claim or bringing a suit for credit or refund of any tax.

The IRS will automatically apply relief for those affected taxpayers whose principal residence or principal place of business is located in the covered area (based on previously filed returns). Affected taxpayers whose principal residence or principal place of business is not located in the covered area should call the IRS disaster hotline at [+1 866 562 5227](tel:+18665625227) or [+1 267 941 1000](tel:+12679411000).

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Suggested Reading

- 12 September 2023 Kirkland Alert IRS to Use AI to Select Partnerships for Audit by Month-End
- 29 June 2023 Kirkland Alert Treasury and IRS Issue Guidance on Direct Pay and Transferability for Energy Tax Credits
- 06 January 2023 Kirkland Alert Treasury and IRS Issue Guidance on Domestically Controlled REITs and Foreign Government and Pension Fund Investors in U.S. Real Property

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