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Tax Relief for NJ Residents from Hurricane Irene **- Extended filing and payment deadlines**

September 6, 2011 by [Deirdre Wheatley-Liss](#)



Hurricane Irene devastated parts of New Jersey last week. You can see [video of massive flooding in Denville](#), one town over from us.

In response to this, both the [IRS](#) and NJ Division of Taxation have **extended tax filing and payment deadlines for New Jersey residents living in Bergen, Essex, Morris, Passaic and Somerset counties**. You should carefully consult the revised filing deadlines if you have any tax payment or tax return due between August 27, 2011 and October 31, 2011.

Details below courtesy of [Marcum LLP](#):

The New Jersey Division of Taxation is following the federal guidelines for tax relief related to Hurricane Irene Disaster Relief Areas as noted in recent Internal Revenue Service announcements and Marcum Tax Flashes. The five New Jersey counties designated as Presidential Disaster Relief Areas are Bergen, Essex, Morris, Passaic and Somerset (these may be extended based on future disaster area declarations by the President).

Taxpayers residing or that have a business in a designated Presidential Disaster Relief Area now have **until October 31, 2011 to file New Jersey tax returns**. Return filings covered under the NJ relief provisions will include:

- individual income tax
- corporation business tax
- sales tax and inheritance tax
- estate tax
- partnership
- and other business taxes administered by the Division of Taxation

The **tax relief is also extended to payments** for any return and/or payment, including estimated payments which have either an original or extended due date occurring on or after August 27, 2011 and on or before October 31, 2011.

The extended due date permits individuals and businesses that received a filing extension until October 17, 2011 to have until October 31, 2011 to file their returns. Businesses that previously obtained a filing extension to September 15, 2011 are also covered by this relief and have until



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October 31, 2011 to file their returns. Estimated tax payments for the third quarter of 2011 are now due October 31, 2011 instead of September 15, 2011.

In addition to the New Jersey counties, nonresident taxpayers with a filing requirement in New Jersey who are in Presidential Disaster areas in other states also have until October 31, 2011 to file any New Jersey nonresident tax returns that are due during the extension period.

In addition to the above filing and payment relief provisions, the State is providing relief to those taxpayers whose preparers were affected by Hurricane Irene by permitting a delayed filing deadline until September 22, 2011 to file returns normally due September 15, 2011. For this to apply, the taxpayer's preparer must be located in an area that was under an evacuation order or a severe weather warning because of Hurricane Irene (the preparer does not have to be located within a federally declared disaster area). This relief, which primarily applies to corporations, partnerships and trusts that previously obtained a tax filing extension, is available to taxpayers regardless of their location. This relief does not apply to any tax payment requirements.

If you have additional questions about New Jersey tax relief for Hurricane Irene, call the NJ State Hotline at 609-292-6400 or contact your Marcum Tax Advisor.

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