

Part III – Administrative, Procedural, and Miscellaneous

Relief for Taxpayers Affected by the 2023-2024 Terroristic Action in the State of Israel

Notice 2024-72

SECTION I. PURPOSE

This notice provides relief under section 7508A of the Internal Revenue Code¹ for persons that the Secretary of the Treasury (Secretary) has determined to be affected by the terroristic action in the State of Israel throughout 2023 and 2024. The Department of the Treasury and the Internal Revenue Service (IRS) may provide additional relief in the future. For taxpayers who were “Affected Taxpayers” for purposes of Notice 2023-71, 2023-44 IRB 1191 (October 30, 2023), the separate determination of terroristic action and grant of relief set forth in this notice will also postpone taxpayer acts and government acts already postponed by Notice 2023-71 if the taxpayer is eligible for relief under both notices.

SECTION II. BACKGROUND

¹ Unless otherwise specified, all “Section” or “§” references are to sections of the Internal Revenue Code or the Procedure and Administration Regulations (26 CFR part 301).

Section 7508A(a) provides the Secretary or her delegate with authority to postpone the time (up to one year) for performing certain acts under the internal revenue laws for a taxpayer determined by the Secretary or her delegate to be affected by a terroristic or military action as defined in section 692(c)(2). Section 692(c)(2) defines a terroristic action as “any terroristic activity which a preponderance of the evidence indicates was directed against the United States or any of its allies.”

Section 4.01(1) of Revenue Procedure 2004-26, 2004-1 C.B. 890, provides that prior to publishing a determination that an event outside the United States constitutes a terroristic action within the meaning of section 692(c)(2), the Secretary or her delegate will ascertain whether the Department of State and the Department of Justice believe that a preponderance of the evidence indicates that the event resulted from terrorist activity directed against the United States or its allies. On September 30, 2024, in accordance with the procedures described in Rev. Proc. 2004-26, the Secretary determined that the terrorist activity throughout 2023 and 2024 against the State of Israel constitutes terroristic action within the meaning of section 692(c)(2).

SECTION III. GRANT OF RELIEF

With respect to taxpayers described in section III.A of this notice (affected taxpayers), this notice postpones the due dates for the actions described in section III.B and III.C of this notice until September 30, 2025.

A. Affected Taxpayers

Section 301.7508A-1(d)(1) describes several types of “affected taxpayers” eligible for relief under section 7508A. The Secretary has determined that the following types of taxpayers are affected taxpayers with respect to the terroristic action eligible for the relief provided in this notice:

- 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 (covered area);
- Any individual affiliated with a recognized government or philanthropic organization and who is assisting in the covered area, such as a relief worker;
- Any individual, business entity or sole proprietor, or estate or trust whose tax return preparer or records necessary to meet a deadline for postponed acts 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 terroristic action.

The IRS automatically identifies taxpayers whose principal residence or principal place of business is located in the covered area based on previously filed returns and applies relief. Affected taxpayers whose principal residence or principal place of business is not located in the covered area should call the IRS disaster hotline at (866) 562-5227 to request relief. Alternatively, international callers may call (267) 941-1000.

B. Postponement of Due Dates with Respect to Certain Taxpayer Acts

Affected taxpayers have until September 30, 2025, to file tax returns, make tax payments, and perform certain time-sensitive acts listed in § 301.7508A-1(c)(1) and Revenue Procedure 2018-58, 2018-50 IRB 990 (December 10, 2018), that are due to be performed on or after September 30, 2024, and before September 30, 2025. Any taxpayer acts that are due to be performed on or after September 30, 2024, and before September 30, 2025, are postponed until September 30, 2025. These acts include, but are not limited to:

- Filing any return of income tax, estate tax, gift tax, generation-skipping transfer tax, excise tax (other than firearms tax), harbor maintenance tax, or employment tax;
- Paying any income tax, estate tax, gift tax, generation-skipping transfer tax, excise tax (other than firearms tax), harbor maintenance tax, or employment tax, or any installment of those taxes;
- Making contributions to a qualified retirement plan;
- Filing a petition with the Tax Court;
- Filing a claim for credit or refund of any tax; and
- Bringing suit upon a claim for credit or refund of any tax.

This is not an exhaustive list. For further information, see § 301.7508A-1(c)(1) and Rev. Proc. 2018-58.

C. Postponement of Due Dates with Respect to Certain Government Acts

This notice also provides the IRS with additional time to perform

certain time-sensitive actions with respect to affected taxpayers. Any government acts described in § 301.7508A-1(c)(2) that are due to be performed on or after September 30, 2024, and before September 30, 2025, are postponed until September 30, 2025. These acts include:

- Assessing any tax;
- Giving or making any notice or demand for the payment of any tax, or with respect to any liability to the United States in respect of any tax;
- Collecting by the IRS, by levy or otherwise, of the amount of any liability in respect of any tax; and
- Bringing suit by the United States, or any officer on its behalf, in respect of any liability in respect of any tax; and allowing a credit or refund of any tax.

SECTION IV. INTERACTION WITH NOTICE 2023-71

Notice 2023-71 provided taxpayers affected by the October 7, 2023 Terrorist Attacks against the State of Israel until October 7, 2024, to perform acts due to be performed on or after October 7, 2023, and before October 7, 2024. Time-sensitive acts postponed by Notice 2023-71 are not due to be performed until after the beginning of the postponement period provided by this notice. Accordingly, taxpayers eligible for relief under Notice 2023-71 who are also eligible for relief under this notice have until September 30, 2025, to perform the time-sensitive acts that were postponed by Notice 2023-71. Taxpayers eligible for relief under Notice 2023-71 who are not also eligible for relief under this notice have until October 7, 2024, to perform the

time-sensitive acts postponed by Notice 2023-71. Government acts that were postponed by Notice 2023-71 until October 7, 2024, and that are described in section III.C., are also postponed by this notice until September 30, 2025, for taxpayers that are eligible for relief under Notice 2023-71 and this notice.

SECTION V. DRAFTING INFORMATION

The principal author of this notice is the Office of Associate Chief Counsel (Procedure and Administration). For further information regarding this notice, you may call (202) 317-3400 (not a toll-free number).