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## **IRS To Be Closed May 24, Four Other Days Due to Budget and Sequester; Filing and Payment Deadlines Unchanged**

IR-2013-51, May 15, 2013

WASHINGTON — The Internal Revenue Service announced today additional details about the closures planned for May 24, June 14, July 5, July 22 and Aug. 30, 2013.

Due to the current budget situation, including the sequester, all IRS operations will be closed on those days. This means that all IRS offices, including all toll-free hotlines, the Taxpayer Advocate Service and the agency's nearly 400 taxpayer assistance centers nationwide, will be closed on those days. IRS employees will be furloughed without pay. No tax returns will be processed and no compliance-related activities will take place.

The IRS noted that taxpayers should continue to file their returns and pay any taxes due as usual.

Taxpayers needing to contact the IRS about their returns or payments should be sure to take these furlough dates into account. In some instances, this may include taxpayers with returns or payments due soon after a furlough day, such as the June 17 deadline for taxpayers abroad and those making a second-quarter estimated tax payment as well as the Sept. 3 deadline for truckers filing a highway use tax return.

Because none of the furlough days are considered federal holidays, the shutdown will have no impact on any tax-filing deadlines. The IRS will be unable to accept or acknowledge receipt of electronically-filed returns on any day the agency is shut down.

Similarly, tax-payment deadlines are also unaffected. The only tax payment deadlines coinciding with any of the furlough days relate to employment and excise tax deposits made by business taxpayers. These deposits must be made through the Treasury Department's Electronic Federal Tax Payment System ([EFTPS](#)), which will operate as usual.

On the other hand, the agency will give taxpayers extra time to comply with a request to provide documents to the IRS. This includes administrative summonses, requests for records in connection with a return examination, review or compliance check, or document requests related to a collection matter. No additional time is given to respond to other agencies or the courts.

Where the last day for responding to an IRS request falls on a furlough day, the taxpayer will have until the next business day. If the last day to respond is Friday, May 24, for example, the taxpayer will have until Tuesday, May 28 to comply (Monday, May 27 is Memorial Day). Further details on the impact of the shutdown on IRS procedures will be available on IRS.gov.

Some web-based online tools and phone-based automated services will continue to function on furlough days, while others will be shut down. Available services include Withholding Calculator, Order A Transcript, EITC Assistant, Interactive Tax Assistant, the PTIN system for tax professionals, Tele-Tax and the Online Look-up Tool for those needing to repay the first-time homebuyer credit. Services not available on those days include Where's My Refund? and the Online Payment Agreement. Visit online [tools](#) on IRS.gov to learn more about these tools.

At a later date, the IRS may possibly announce one or two additional furlough days if necessary.