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**TAX**

# Hurricane Ian Victims Granted Tax Extensions

Hurricane Ian victims throughout Florida now have until February 15, 2023, to file various federal individual and business tax returns and make tax payments.

Sep. 30, 2022



Hurricane Ian victims throughout Florida now have until February 15, 2023, to file various federal individual and business tax returns and make tax payments, the Internal Revenue Service announced.

The IRS is offering relief to any area designated by the [Federal Emergency Management Agency \(FEMA\)](#). This means that individuals and households that reside or have a business anywhere in the state of Florida qualify for tax relief. The current list of eligible localities is always available on the [disaster relief](#) page on IRS.gov.

The tax relief postpones various tax filing and payment deadlines that occurred starting on September 23, 2022. As a result, affected individuals and businesses will have until February 15, 2023, to file returns and pay any taxes that were originally due during this period.

This means individuals who had a valid extension to file their 2021 return due to run out on October 17, 2022, will now have until February 15, 2023, to file. The IRS noted, however, that because tax payments related to these 2021 returns were due on April 18, 2022, those payments are not eligible for this relief.

The February 15, 2023, deadline also applies to quarterly estimated income tax payments due on January 17, 2023, and the quarterly payroll and excise tax returns normally due on October 31, 2022, and January 31, 2023. Businesses with an original or extended due date also have the additional time including, among others, calendar-year corporations whose 2021 extensions run out on October 17, 2022. Similarly, tax-exempt organizations also have the additional time, including for 2021 calendar-year returns with extensions due to run out on November 15, 2022.

In addition, penalties on payroll and excise tax deposits due on or after September 23, 2022, and before October 10, 2022, will be abated as long as the deposits are made by October 10, 2022.

The [Disaster Assistance and Emergency Relief for Individuals and Businesses](#) page has details on other returns, payments and tax-related actions qualifying for the additional time.

The IRS automatically provides filing and penalty relief to any taxpayer with an IRS address of record located in the disaster area. Therefore, taxpayers do not need to contact the agency to get this relief. However, if an affected taxpayer receives a late filing or late payment penalty notice from the IRS that has an original or extended

filing, payment or deposit due date falling within the postponement period, the taxpayer should call the number on the notice to have the penalty abated.

In addition, the IRS will work with any taxpayer who lives outside the disaster area but whose records necessary to meet a deadline occurring during the postponement period are located in the affected area. Taxpayers qualifying for relief who live outside the disaster area need to contact the IRS at [866-562-5227](tel:866-562-5227). This also includes workers assisting the relief activities who are affiliated with a recognized government or philanthropic organization.

Individuals and businesses in a federally declared disaster area who suffered uninsured or unreimbursed disaster-related losses can choose to claim them on either the return for the year the loss occurred (in this instance, the 2022 return normally filed next year), or the return for the prior year (2021). Be sure to write the FEMA declaration number – **DR-4673-FL** – on any return claiming a loss. See [Publication 547](#) for details.

The tax relief is part of a coordinated federal response to the damage caused by Hurricane Ian and is based on local damage assessments by FEMA. For information on disaster recovery, visit [DisasterAssistance.gov](https://DisasterAssistance.gov)

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