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Disaster-area taxpayers in most of California and parts of Alabama and Georgia received tax filing and payment relief.

Feb. 28, 2023



Disaster-area taxpayers in most of California and parts of Alabama and Georgia now have until Oct. 16 to file various federal individual and business tax returns and make tax payments, the IRS said on Feb. 24. The deadline already had been postponed to May 15 for these areas.

The IRS is offering relief to any area designated by the Federal Emergency

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- Individual income tax returns, originally due on April 18;
- Various business returns, normally due on March 15 and April 18; and
- Returns of tax-exempt organizations, normally due on May 15.

Among other things, this means that eligible taxpayers will also have until Oct. 16 to make 2022 contributions to their IRAs and health savings accounts.

In addition, farmers who choose to forgo making estimated tax payments and normally file their returns by March 1 will now have until Oct. 16 to file their 2022 return and pay any tax due.

The Oct. 16 deadline also applies to the estimated tax payment for the fourth quarter of 2022, originally due on Jan. 17. This means that taxpayers can skip making this payment and instead include it with the 2022 return they file on or before Oct. 16.

The Oct. 16 deadline also applies to 2023 estimated tax payments, normally due on April 18, June 15, and Sept. 15. It also applies to the quarterly payroll and excise tax returns normally due on Jan. 31, April 30, and July 31.

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. Taxpayers in the affected areas do not need to file any extension paperwork, and they do not need to call the IRS to qualify for the extended 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

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See Publication 547, Casualties, Disasters, and Thefts for details.

The tax relief is part of a coordinated federal response to the damage caused by these storms and is based on local damage assessments by FEMA. For information on disaster recovery, visit DisasterAssistance.gov.

Income Tax • IRS • Taxes

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