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TAXES

Taxpayers and businesses in Erie, Genesee, Niagara, St. Lawrence and Suffolk counties qualify for tax relief.

Isaac M. O'Bannon • Mar. 24, 2023



Residents and businesses in five New York counties affected by recent winter storms now have until May 15, 2023, to file various federal individual and business tax returns and make tax payments, the Internal Revenue Service has announced.

The IRS is offering relief to any area designated by the [Federal Emergency Management Agency \(FEMA\)](#) as a result of storms that occurred between Dec. 23 and Dec. 28, 2022. This means that individuals and households that reside or have a business in **Erie, Genesee, Niagara, St. Lawrence and Suffolk** counties qualify for

tax relief. Other areas added later to the disaster area will also qualify for the same

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2022 business returns normally due on March 15 and April 18. Among other things, this means that eligible taxpayers will have until May 15 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 May 15, 2023, to file their 2022 return and pay any tax due. The May 15, 2023, deadline also applies to the quarterly estimated tax payments, normally due on Jan. 17, 2023, and April 18, 2023. This means that individual taxpayers can skip making the fourth quarter estimated tax payment, normally due Jan. 17, 2023, and instead include it with the 2022 return they file on or before May 15.

The May 15 deadline also applies to the quarterly payroll and excise tax returns normally due on Jan. 31 and April 30, 2023. In addition, penalties on payroll and excise tax deposits due on or after Dec. 23, 2022, and before Jan. 9, 2023, will be abated as long as the tax deposits were made by Jan. 9, 2023.

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.

Some affected taxpayers may find that they need more time to file beyond the May 15 deadline. If so, the IRS urges them to request the additional time, electronically, before the original April 18 deadline. Two free and easy ways to do this are through either IRS Free File or IRS Direct Pay, both available only on IRS.gov. Visit [IRS.gov/extensions](https://www.irs.gov/extensions) for details.

After April 18 and before May 15, disaster area taxpayers can file their extension requests only on paper.

The IRS automatically provides filing and penalty relief to any taxpayer with an IRS

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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 or the return for the prior year. Be sure to write the FEMA declaration number – 4694-DR – 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 these storms and is based on local damage assessments by FEMA. For information on disaster recovery, visit [DisasterAssistance.gov](https://www.disasterassistance.gov).

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