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as to make 2022 contributions to their IRAs and health savings accounts.

Isaac M. O'Bannon • Apr. 03, 2023



Individuals and households that reside or have a business in Cross, Lonoke and Pulaski counties in Arkansas, and Carroll, Humphreys, Monroe and Sharkey counties in Mississippi, now have until July 31, 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](#)

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This includes 2022 individual income tax returns and various business returns due on April 18. Among other things, this means that eligible taxpayers will have until July 31 to make 2022 contributions to their IRAs and health savings accounts.

The July 31 deadline also applies to the quarterly estimated tax payments, normally due on April 18 and June 15.

The July 31 deadline also applies to the quarterly payroll and excise tax returns normally due on April 30, 2023. In addition, penalties on payroll and excise tax deposits due on or after March 31 and before April 18 will be abated if the tax deposits are made by April 18, 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 July 31 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](#) for details.

After April 18 and before July 31, 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 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

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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 2023 return normally filed in early 2024), or the return for the prior year (that is, the 2022 return normally filed in 2023). Be sure to write the FEMA declaration number – **4698-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](#).

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