

TaxNewsFlash

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IRS provides tax relief for taxpayers in Florida affected by Hurricane Ian

The IRS today announced that taxpayers in Florida affected by Hurricane Ian now have until February 15, 2023, to file various individual and business tax returns and make tax payments.

According to today's IRS release—[IR-2022-168](#)—the tax relief is provided after a recent disaster declaration issued by the Federal Emergency Management Agency (FEMA). The declaration permits the IRS to postpone certain tax-filing and tax-payment deadlines for taxpayers who reside or have a business in the disaster area.

Individuals and households affected by Hurricane Ian that reside or have a business anywhere in the state of Florida qualify for tax relief. 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.

The February 15, 2023 deadline applies to:

- Individuals with a valid extension to file their 2021 return due to run out on October 17, 2022 (tax payments related to these 2021 returns due on April 18, 2022, are not eligible for this relief)
- The quarterly estimated tax payments normally due on January 17, 2023
- 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, including calendar-year corporations with 2021 extensions due to run out on October 17, 2022
- Tax-exempt organizations, including for 2021 calendar-year returns with extensions due to run out on November 15, 2022

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 tax deposits are made by October 10, 2022.

If an affected taxpayer receives a late-filing or late-payment penalty notice from the IRS but has an original or extended filing, payment or deposit due date that falls within the postponement period, the taxpayer is directed to call the telephone number on the notice to have the IRS abate the penalty.

Any taxpayer living outside the disaster area but with records necessary to meet a deadline occurring during the postponement period located in the affected area need to contact the IRS at 866-562-5227. This also includes workers assisting the relief activities who are affiliated with a recognized government or philanthropic organization.

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