

# TaxNewsFlash

## United States



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## IRS reminder: Deadline to file 2019 and 2020 tax returns to get penalty relief postponed in declared disaster areas (COVID-19)

The IRS today issued a reminder to taxpayers in areas covered by certain Federal Emergency Management Agency (FEMA) disaster declarations that they may have more time to file their returns to qualify for the penalty relief under Notice 2022-36 for their 2019 and 2020 tax returns.

### Background

The IRS in August 2022 issued Notice 2022-36, under which waiving or abating penalties for late-filing certain tax returns, as well as penalties for not reporting certain required information on the Form 1065 or Form 1120-S, were if the relevant return was filed on or before September 30, 2022. Read [TaxNewsFlash](#)

### Deadline to get COVID penalty relief postponed in declared disaster areas

Today's IRS release—[IR-2022-185](#)—explains that individuals and households that reside or have a business in recently declared FEMA disaster areas have postponed deadlines to file the return to get this relief, as noted below.

- Areas with a deadline of **November 15, 2022**, include:
  - Counties in Missouri identified under FEMA's Major Disaster Declaration 4665
  - Counties in Kentucky identified under FEMA's Major Disaster Declaration 4633
  - The island of St. Croix in the U.S. Virgin Islands
  - Members of the Tribal Nation of the Salt River Pima Maricopa Indian Community
- Areas with a deadline of **February 15, 2023**, include:
  - Florida
  - Puerto Rico
  - North Carolina
  - South Carolina
  - Areas in Alaska identified under FEMA's Major Disaster Declaration 4672

o Hinds County, Mississippi

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