



# TaxNewsFlash

United States



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## IRS provides tax relief for certain taxpayers affected by snowstorm in New York

The IRS today announced that certain taxpayers affected by the November snowstorm in New York (i.e., those who reside or have a business in Cattaraugus, Chautauqua, Erie, Genesee, Jefferson, Lewis, Niagara, Oneida, Oswego, St. Lawrence, and Wyoming counties) now have until March 15, 2023, to file various individual and business tax returns and make tax payments.

According to the IRS release—[NY-2022-08](#) (December 2, 2022)—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.

For instance, certain deadlines falling on or after November 18, 2022, and before March 15, 2023, are granted additional time to file through March 15, 2023.

- Individuals who had a valid extension to file their 2021 return due on October 17, 2022, will now have until February 15, 2023, to file. However, because tax payments related to these 2021 returns were due on April 18, 2022, those payments are not eligible for this relief.
- The March 15, 2023, deadline also applies to the quarterly estimated tax payments, normally due on September 15, 2022 and January 17, 2023, and to the quarterly payroll and excise tax returns normally due on August 1 and October 31, 2022, and January 31, 2023.
- Businesses with an original or extended due date also have the additional time including, among others, calendar-year partnerships and S corporations whose 2021 extensions ran out on September 15, 2022, and calendar-year corporations whose 2021 extensions ran out on October 17, 2022.
- Penalties on payroll and excise tax deposits due on or after November 18, 2022, and before December 5, 2022, will be abated as long as the tax deposits were made by December 5, 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.

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