



# TaxNewsFlash

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## IRS provides tax relief for taxpayers in Florida affected by Hurricane Nicole

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

According to the IRS release—[FL-2022-20](#) (December 16, 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.

Individuals and households affected by Hurricane Nicole that reside or have a business in Brevard, Duval, Flagler, Indian River, Lake, Martin, Nassau, Palm Beach, Putnam, St. Johns, St. Lucie, and Volusia counties qualify for tax relief. The following deadlines falling on or after November 7, 2022, and before March 15, 2023, are now due by March 15, 2023:

- Quarterly estimated tax payments, normally due on January 17, 2023,
- Quarterly payroll and excise tax returns, normally due on January 31, 2023

Penalties on payroll and excise tax deposits due on or after November 7, 2022, and before November 22, 2022, will be abated as long as the tax deposits were made by November 22, 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.

Affected taxpayers who reside or have a business located outside the covered disaster area can call the IRS disaster hotline to request the tax relief.

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