

# TaxNewsFlash

United States



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## IRS provides tax relief for taxpayers in California affected by storms, flooding, mudslides

The IRS today announced that taxpayers in California affected by the winter storms, flooding, and mudslides beginning January 8, 2023, now have until May 15, 2023, to file various individual and business tax returns and make tax payments.

According to the IRS release—[IR-2023-03](#) (January 10, 2023)—the tax relief is provided after a 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 severe winter storms, flooding, and mudslides that reside or have a business in the following counties qualify for tax relief: Alameda, Colusa, Contra Costa, El Dorado, Fresno, Glenn, Humboldt, Kings, Lake, Los Angeles, Madera, Marin, Mariposa, Mendocino, Merced, Mono, Monterey, Napa, Orange, Placer, Riverside, Sacramento, San Benito, San Bernardino, San Diego, San Francisco, San Joaquin, San Luis Obispo, San Mateo, Santa Barbara, Santa Clara, Santa Cruz, Solano, Sonoma, Stanislaus, Sutter, Tehama, Tulare, Ventura, Yolo, and Yuba.

The following deadlines falling on or after January 8, 2023, and before May 15, 2023, are granted additional time to file through May 15, 2023:

- 2022 individual income tax returns due on April 18
- Various 2022 business returns normally due on March 15 and April 18 (this means that eligible taxpayers will have until May 15 to make 2022 contributions to their IRAs and health savings accounts)
- 2022 returns and any tax due for farmers who choose to forgo making estimated tax payments and normally file their returns by March 1

- Quarterly estimated tax payments normally due on January 17, 2023, and April 18, 2023 (this means that individual taxpayers can skip making the fourth quarter estimated tax payment, normally due January 17, 2023, and instead include it with the 2022 return they file, on or before May 15)
- Quarterly payroll and excise tax returns normally due on January 31, 2023

Penalties on payroll and excise tax deposits due on or after January 8, 2023, and before January 23, 2023, will be abated as long as the tax deposits are made by January 23, 2023.

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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