



TaxNewsFlash

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IRS provides tax relief for “disaster area taxpayers” in Alabama, California, Georgia

The IRS today announced that “disaster area taxpayers” in parts of Alabama, California, and Georgia now have until October 16, 2023, to file various federal individual and business tax returns and make tax payments. The deadline was previously postponed to May 15 for these areas.

According to today’s IRS release—[IR-2023-33](#)—the relief is being offered to any area designated by the Federal Emergency Management Agency (FEMA) in Alabama, California, and Georgia. There are four different eligible FEMA declarations, and the start dates and other details vary for each of the disasters.

The additional relief postpones until October 16, 2023, various tax filing and payment deadlines, including:

- Most calendar-year 2022 individual and business returns, including:
 - Individual income tax returns, originally due on April 18
 - Various business returns, normally due on March 15 and April 18
 - Returns of tax-exempt organizations, normally due on May 15
- Estimated tax payment for the fourth quarter of 2022, originally due on January 17, 2023
- 2023 estimated tax payments, normally due on April 18, June 15, and September 15
- Quarterly payroll and excise tax returns normally due on January 31, April 30, and July 31

Eligible taxpayers will also have until October 16 to make 2022 contributions to their IRAs and health savings accounts.

In addition, farmers who choose to forgo making estimated tax payments and normally file their returns by March 1 will now have until October 16, 2023, to file their 2022 return and pay any tax due.

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 to request the tax relief.

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