



# TaxNewsFlash

United States



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## IRS provides tax relief for taxpayers in New York affected by winter storms, snowstorms

The IRS today announced that taxpayers in New York affected by winter storms and snowstorms occurring between December 23, 2022, and December 28, 2022, now have until May 15, 2023, to file various individual and business tax returns and make tax payments.

According to the IRS release—[IR-2023-58](#) (March 24, 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 winter storms and snowstorms that reside or have a business in Erie, Genesee, Niagara, St. Lawrence, and Suffolk counties qualify for relief.

The following deadlines falling on or after December 23, 2022, and before April 18, 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, 2023
- 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 estimated tax payments and payroll and excise tax returns normally due between January 31 and April 30

In addition, penalties on payroll and excise tax deposits due on or after December 23, 2022, and before January 9, 2023, will be abated as long as the tax deposits are made by January 9, 2023.

Some affected taxpayers may find that they need more time to file beyond the May 15, 2023 deadline. If so, the IRS urges them to request the additional time, electronically, before the original April 18, 2023 deadline. After April 18, 2023, and before May 15, 2023, disaster area taxpayers can file their extension requests only on paper.

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.

The IRS on December 29, 2022, announced initial tax relief for taxpayers in New York affected by December 2022 winter storms. Read [TaxNewsFlash](#)

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