



# TaxNewsFlash

United States



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## IRS provides tax relief for taxpayers in Tennessee affected by tornadoes and severe storms

The IRS today announced that taxpayers in Tennessee affected by tornadoes and severe storms that occurred on March 31, 2023, now have until July 31, 2023, to file various individual and business tax returns and make tax payments.

According to the IRS [release—IR-2023-75](#) (April 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 tornadoes and severe storms that reside or have a business in Cannon, Hardeman, Hardin, Haywood, Lewis, Macon, McNairy, Rutherford, Tipton and Wayne counties qualify for relief.

The following deadlines that occurred starting on March 31, 2023, are granted additional time to file or pay through July 31, 2023:

- 2022 individual income tax returns due on April 18
- Various 2022 business returns normally due on April 18 (this means that eligible taxpayers will have until July 31 to make 2022 contributions to their IRAs and health savings accounts)
- Quarterly estimated tax payments normally due on April 18, 2023, and June 15, 2023
- Quarterly payroll and excise tax returns normally due on April 30, 2023

In addition, penalties on payroll and excise tax deposits due on or after March 31, 2023, and before April 18, 2023, will be abated as long as the tax deposits are made by April 18, 2023.

Some affected taxpayers may find that they need more time to file beyond the July 31, 2023 deadline. If so, the IRS urges them to request the additional time, electronically, before the original April 18, 2023

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deadline. After April 18, 2023, and before July 31, 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.

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