



# TaxNewsFlash

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## IRS provides tax relief for taxpayers in Florida affected by tornadoes, severe storms, and flooding

The IRS today announced that taxpayers in Florida affected by tornadoes, severe storms, and flooding that occurred from April 12, 2023, to April 14, 2023, now have until August 15, 2023, to file various individual and business tax returns and make tax payments.

According to the IRS release—[IR-2023-94](#) (May 2, 2023)—following the disaster declaration issued by the Federal Emergency Management Agency (FEMA), individuals and households that reside or have a business in Broward County qualify for tax relief. 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.

The following deadlines that occurred starting on or after April 12, 2023, are granted additional time to file through August 15, 2023:

- 2022 individual income tax returns due on April 18, 2023
- Various 2022 business returns normally due on April 18, 2023 (this means that eligible taxpayers will have until August 15, 2023, 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 May 1, 2023, and July 31, 2023

In addition, penalties on payroll and excise tax deposits due on or after April 12, 2023, and before April 27, 2023, will be abated as long as the tax deposits are made by April 27, 2023.

If an affected taxpayer receives a late filing or late payment penalty notice from the IRS that has an original or extended filing, payment or deposit due date that falls within the postponement period, the taxpayer should 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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