



TaxNewsFlash

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IRS provides tax relief for taxpayers in California affected by February storms

The IRS announced that taxpayers in California affected by severe winter storms, straight-line winds, flooding, landslides, and mudslides that began February 21, 2023, now have until August 15, 2023, to file various individual and business tax returns and make tax payments.

According to the IRS release—[CA-2023-04](#) (May 4, 2023)—following the disaster declaration issued by the Federal Emergency Management Agency (FEMA), individuals and households that reside or have a business in Modoc County qualify for tax relief (the county had previously not been included in any FEMA disaster declarations).

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 February 21, 2023, and before August 15, 2023, are granted additional time to file through August 15, 2023.

- The August 15 deadline applies to 2022 individual income tax returns and various business returns due on March 15 and April 18. Taxpayers will also have until August 15 to pay any tax originally due on these returns.
- Eligible taxpayers will have until August 15 to make 2022 contributions to their IRAs and health savings accounts.
- The August 15 deadline also applies to any payment normally due during this period, including the quarterly estimated tax payments normally due on April 18 and June 15, and the quarterly payroll and excise tax returns normally due on May 1 and July 31.
- Farmers who choose to forgo making estimated tax payments and normally file their returns by March 1 will now have until August 15, 2023, to file their 2022 return and pay any tax due.

Penalties on payroll and excise tax deposits due on or after February 21, 2023, and before March 8, 2023, will be abated as long as the tax deposits were made by March 8, 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.

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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.

Affected taxpayers who need more time to file, beyond the August 15 deadline, must file their extension requests on paper using Form 4868 because e-file options for requesting an extension are not available after April 18.

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