



GMS Flash Alert

2023-011 | January 18, 2023



United States – Federal Filing Deadlines Information, California Disaster Relief

On January 12, the U.S. Internal Revenue Service (IRS) announced that the “tax season” for individual taxpayers will start January 23, 2023, at which time the IRS will begin accepting and processing individual income tax returns for 2022.¹

And on January 10, the IRS announced that taxpayers in California affected by the winter storms, flooding, and mudslides beginning January 8, 2023, now have until May 15, 2023, to file various individual and business tax returns and make tax payments.²

WHY THIS MATTERS

Federal Deadline – The January 23 start date for individual tax return filers allows the IRS time to perform programming and testing that is critical to helping ensure IRS systems run smoothly. This also gives individual taxpayers and their tax preparers some lead time in January to get their affairs in order, assemble the requisite documents and relevant information to facilitate smooth return preparation and filing.

Taxpayers are reminded that rather than the customary deadline of April 15 for tax return filing, which this year falls on a Saturday, and with the Emancipation Day holiday in the District of Columbia (where the IRS is headquartered), falling on Monday, April 17, the filing deadline to submit 2022 tax returns is Tuesday April 18.

California Disaster Relief-Related Deadline – This temporary relief on certain tax compliance obligations for victims of the rainstorms in certain parts of California provides additional time for taxpayers to gather their documentation and information and then timely file without being subject to penalties.

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, he or she may receive relief for that penalty from the IRS.

Federal Deadline for 2022 U.S. Tax Returns

The IRS release – IR-2023-05 – notes that the deadline for filing 2022 tax returns (or an extension to file) is Tuesday, April 18, 2023, for most taxpayers.

This year, the due date is April 18, instead of April 15, because of the weekend and the District of Columbia's Emancipation Day holiday, which falls on Monday, April 17 (holidays in Washington, D.C., affect tax deadlines for taxpayers in the same way that federal holidays do).

Taxpayers requesting an extension will have until Monday, October 16, 2023, to file.

California Disaster Relief and Filing Deadlines

According to the IRS release – IR-2023-03 (January 10, 2023) – tax relief is provided after a disaster declaration is 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 severe winter storms, flooding, and mudslides that reside or have a business in the following counties qualify for tax relief: Alameda, Colusa, Contra Costa, El Dorado, Fresno, Glenn, Humboldt, Kings, Lake, Los Angeles, Madera, Marin, Mariposa, Mendocino, Merced, Mono, Monterey, Napa, Orange, Placer, Riverside, Sacramento, San Benito, San Bernardino, San Diego, San Francisco, San Joaquin, San Luis Obispo, San Mateo, Santa Barbara, Santa Clara, Santa Cruz, Solano, Sonoma, Stanislaus, Sutter, Tehama, Tulare, Ventura, Yolo, and Yuba.

The following deadlines falling on or after January 8, 2023, and before May 15, 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.
- 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 payroll and excise tax returns normally due on January 31, 2023.

The May 15 deadline also applies to the quarterly payroll and excise tax returns normally due on January 31 and April 30, 2023. In addition, penalties on payroll and excise tax deposits due on or after January 8, 2023, and before January 23, 2023, will be abated as long as the tax deposits are made by January 23, 2023.

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.

KPMG INSIGHTS

Employers and tax professionals that provide tax services for a company's employees should communicate the tax filing deadlines to those employees. The same applies to those taxpayers in the affected counties in California in terms of the relief under the disaster declaration arising from the severe winter storms, flooding, and mudslides there.

If taxpayers and/or their employers have concerns about this year's filing deadlines for federal returns or whether they qualify for tax relief related to the disaster declaration issued by FEMA for certain counties in California, they should contact their usual tax services professional.

FOOTNOTES:

- 1 See [IR-2023-05](#).
- 2 See [IR-2023-03](#).

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We are pleased to share with you the 2022 KPMG Global Assignment Policies and Practices Survey Report

For global-mobility leaders of multinational organizations, benchmarking their global-mobility policies and practices against those of other global organizations can be a powerful tool for reflecting on their current approach and preparing their talent-mobility program for the future.

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