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THE TAX LAWYER

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IRS Extends April 18 Tax Deadline To Aug. 15 For Florida Storm Victims



The IRS announced that Florida storm victims have until Aug. 15, 2023, to file federal individual and business tax returns and make tax payments, the Internal Revenue Service announced today. The IRS is offering relief to any area designated by the Federal Emergency Management Agency ([FEMA](#)) as a

[result of tornadoes, severe storms and flooding that occurred from April 12 to 14.](#)

Individuals and households that reside or have a business in Broward County qualify for tax relief. Other areas added later to the disaster area will also qualify for the same relief. The current list of eligible localities is always available on the [disaster relief](#) page on IRS.gov. The tax relief postpones various tax filing and payment deadlines that occurred starting on April 12, 2023, and is based on an April 27 FEMA disaster declaration. As a result, affected individuals and businesses will have until Aug. 15, 2023, to file returns and pay any taxes that were originally due during this period.

As a result, taxpayers will have until Aug. 15 to file any 2022 individual income tax returns and various business returns that were originally due on April 18. They will also have until Aug. 15 to pay any tax originally due on these returns. Taxpayers will get the extra time, even if they failed to request a tax-filing extension by April 18. Among other things, this means that eligible taxpayers will have until Aug. 15 to make 2022 contributions to their IRAs and health savings accounts.

The Aug. 15 deadline also applies to the quarterly estimated tax payments, normally due on April 18 and June 15. The Aug. 15 deadline also applies to the quarterly payroll and excise tax returns normally due on May 1 and July 31, 2023. In addition, penalties on payroll and excise tax deposits due on or after April 12 and before April 27, will be abated as long as the tax deposits were made by April 27, 2023.

The [IRS disaster relief](#) page has details on other returns, payments and tax-related actions qualifying for the additional time.

Affected individual taxpayers who need more time to file, beyond the Aug. 15 deadline, must file their extension requests on paper using [Form 4868](#). That's because e-file options for requesting an extension are not available after April 18. By filing this form, disaster-area taxpayers will have until Oct. 16 to file, though tax payments are still due by Aug. 15. Visit [IRS.gov/extensions](https://www.irs.gov/extensions) for details.

The IRS automatically provides filing and penalty relief to any taxpayer with an IRS address of record located in the disaster area. Therefore, taxpayers do not need to contact the agency to get this relief. However, 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 falling within the postponement period, the taxpayer should call the number on the notice to have the penalty abated.

In addition, the IRS will work with any taxpayer who lives outside the disaster area but whose records necessary to meet a deadline occurring during the postponement period are located in the affected area. Taxpayers qualifying for relief who live outside the disaster area need to contact the IRS at 866-562-5227. This also includes workers assisting the relief activities who are affiliated with a recognized government or philanthropic organization.

Individuals and businesses in a federally declared disaster area who suffered uninsured or unreimbursed disaster-related losses can choose to claim them on either the return for the year the loss occurred (in this instance, the 2023 return normally filed in early 2024), or the return for the prior year (that is, the 2022 return normally filed in 2023). Be sure to write the FEMA declaration number – 4709-DR – on any return claiming a loss.

See [Publication 547](#) for details.

This tax relief is part of a coordinated federal response to the damage caused by these storms and is based on local damage assessments by FEMA. For information on disaster recovery, visit disasterassistance.gov.

Check out my [website](#).