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THE TAX LAWYER

TAXES 03/24/23

IRS Gives New York Storm Victims Extension To May 15, Tax Relief



The IRS has given New York winter storm and snowstorm victims until May 15, 2023, to file various federal individual and business tax returns and make tax payments. The relief applies to any area designated by [FEMA as a result of storms that occurred between Dec. 23 and Dec. 28, 2022](#). This means that individuals and households that reside or have a business in Erie, Genesee,

Niagara, St. Lawrence and Suffolk counties 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 Dec. 23, 2022. As a result, affected individuals and businesses will have until May 15, 2023, to file returns and pay any taxes that were originally due during this period. This includes 2022 individual income tax returns due on April 18, as well as various 2022 business returns normally due on March 15 and April 18. Among other things, this means that eligible taxpayers will have until May 15 to make 2022 contributions to their IRAs and health savings accounts.

In addition, farmers who choose to forgo making estimated tax payments and normally file their returns by March 1 will now have until May 15, 2023, to file their 2022 return and pay any tax due. The May 15, 2023, deadline also applies to the quarterly estimated tax payments, normally due on Jan. 17, 2023, and April 18, 2023. This means that individual taxpayers can skip making the fourth quarter estimated tax payment, normally due Jan. 17, 2023, and instead include it with the 2022 return they file on or before May 15.

The May 15 deadline also applies to the quarterly payroll and excise tax returns normally due on Jan. 31 and April 30, 2023. In addition, penalties on payroll and excise tax deposits due on or after Dec. 23, 2022, and before Jan. 9, 2023, will be abated as long as the tax deposits were made by Jan. 9, 2023. The [IRS disaster relief](#) page has details on other returns, payments and tax-related actions qualifying for the additional time.

Some affected taxpayers may find that they need more time to file beyond the May 15 deadline. If so, the IRS urges them to request the additional time, electronically, before the original April 18 deadline. Two free and easy ways to do this are through either IRS Free File or IRS Direct Pay, both available only on IRS.gov.

After April 18 and before May 15, disaster area taxpayers can file their extension requests only on paper. 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 or the return for the prior year. Be sure to write the FEMA declaration number – 4694-DR – on any return claiming a loss. See [Publication 547](#) for details.

The 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](https://www.disasterassistance.gov).

Check out my [website](#).