

NIESAR & VESTAL LLP

Law Alert

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IRS Announces Extension to May 15 for Filers Residing in Storm Disaster Areas

On January 10, 2023, [the Internal Revenue Service \(IRS\) announced](#) an extension for tax filers residing in California counties deemed by the Federal Emergency Management Agency to be storm disaster areas. The deadline extension applies to both individual and business tax returns, as well as an array of other time-sensitive payments and contributions. The IRS press release was updated on January 11 to include additional counties.

The extension applies to tax filing and payment deadlines that occurred starting on January 8, 2023. Individual tax returns normally due on April 18, and business returns normally due on March 15 and April 18, headline the list of extension-eligible filing and payments presented by the IRS. In addition, those required to make contributions to IRAs or health savings accounts will have until May 15 to do so. Quarterly payroll and excise tax returns, normally due on January 31 and April 30, have also been extended to May 15.

Individuals and households that reside or have a business in the following [counties](#) qualify for 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.**

There is no need for taxpayers to contact the IRS, as any taxpayer with an IRS address of record located in the designated storm disaster areas will be automatically provided with filing and penalty relief. Taxpayers who mistakenly receive a penalty notice related to the extended deadlines should call the number on the notice to have the penalty reversed.

Any taxpayer living outside the storm disaster areas but whose records required for filing are in the impacted areas should contact the IRS at 866-562-5227.

If you have any questions regarding the above-mentioned extension, please feel free to contact Alan Seher (aseher@nvlawllp.com) or Carolina Aricu (caricu@nvlawllp.com).

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