



Hawks & Associates CPAs, Inc

• think **BOLDLY** • plan **CAREFULLY** • execute **PRECISELY** •

March 2023

TAX DEADLINE CHANGES FOR 2022 AND 2023

Dear California client:

As you may be aware, **all 2022 federal and state income tax filing and payment due dates have been pushed off to October 16, 2023**, thanks to disaster declarations in all but three California counties. The 2023 personal and business estimated tax (ES) payment and PTE business tax payment due dates are pushed back as well. The change in these due dates is automatic and extension requests are not necessary.

Furthermore, the normal April 15 due date for making deposits to IRA and HSA accounts has also been automatically extended.

The changes apply to all individuals and businesses located in or doing business in the affected counties, regardless of direct impact from the disasters. As of this writing the counties **excluded** are Modoc, Lassen, and Shasta – all other counties are automatically extended.

All of this having been said, it is our recommendation to keep as near as possible (within reason) to the normal schedule, so you don't end up with a big pile of payments to make in October! **Our tax return cover letters reflect the original "normal" schedule for most tax filing due dates and ES/PTE payments, but rest assured, the actual due dates are in October.**

For more information see the following from IRS and CA FTB:

<https://www.irs.gov/newsroom/irs-announces-tax-relief-for-victims-of-severe-winter-storms-flooding-landslides-and-mudslides-in-california>

<https://www.gov.ca.gov/2023/03/02/more-time-to-file-state-taxes-for-californians-impacted-by-december-and-january-winter-storms/>

This is the third year in a row that deadline changes have been made. We are doing our best to keep up with all of it... Please feel free to contact us with any questions, and thank you for your patience!

Thank you,