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California Emergency Tax Relief

<https://www.ftb.ca.gov/file/when-to-file/Emergency-tax-relief.html> (visited 7/29/23)

Tax relief for disasters

The IRS and FTB may grant individuals and businesses additional time to file or pay when a major disaster in their area is declared by the federal or state government. California generally follows the IRS extended deadlines to file and pay taxes. Impacted taxpayers may also be eligible to claim a disaster loss on their tax return.

Current tax year (2022) disasters

California severe winter storms

As announced by Governor Newsom, California individuals and businesses impacted by 2022-23 winter storms qualify for an extension to file and pay taxes until October 16, 2023.

This includes:

- Individuals whose tax returns and payments are due on April 18, 2023.
- Quarterly estimated tax payments due January 17, 2023, March 15, 2023, April 18, 2023, June 15, 2023, and September 15, 2023.
- Business entities whose tax returns and payments are normally due on March 15 and April 18.
- Pass-through entity (PTE) elective tax payments due on March 15, 2023 and June 15, 2023.

Note: If your principal residence or place of business is in Modoc or Shasta counties, income tax filing and payment deadlines that fall between Feb. 21, 2023, and Aug. 15, 2023, are due Aug. 15, 2023.

Affected counties

Residents and businesses located in the counties listed as covered disaster areas in the [IRS January 10 announcement](#), [IRS January 24 announcement](#), [IRS March 17 announcement](#), [IRS May 4 announcement](#) and [IRS May 26 announcement](#) are eligible for extended tax relief.

The postponement of time to file and pay does not apply to residents and businesses located in Lassen County.

Residents and businesses located in Lassen County must file and pay by the normal established deadlines.

This includes:

- Individuals whose tax returns and payments are due on April 18, 2023.
- Quarterly estimated tax payments due January 17, 2023, March 15, 2023, April 18, 2023, June 15, 2023, and September 15, 2023.
- Business entities whose tax returns and payments are normally due on March 15 and April 18.
- PTE elective tax payments due on March 15, 2023 and June 15, 2023.

Additional Information

- [List of California disasters with tax codes](#)
- [Help with California winter storms](#)
- Taxpayers are also eligible to claim a deduction for a [disaster loss](#) on their tax return.