

FINANCIAL SECURITY
PLANNING SERVICES, INC.SM



IRS Grants Relief for California Storm Victims

January 17, 2023

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California storm victims now have until May 15, 2023, to file various federal individual and business tax returns and make tax payments, the Internal Revenue Service announced on January 11, 2023. IRS: [California storm victims qualify for tax relief; April 18 deadline, other dates extended to May 15 | Internal Revenue Service](#)



This relief applies to the following deadlines falling on or after January 8, 2023, and before May 15, 2023:

- Individual income tax returns;
- Business return filings normally due between March 15 and April 18, 2023;
- Third and fourth quarter estimated tax payments due on January 17, 2023, and April 18, 2023. Individual taxpayers can skip making the fourth quarter estimated tax payment and instead include it with the 2022 return as long as the return is filed on or before May 15, 2023;
- IRA and health savings account (HSA) contributions; and
- Quarterly payroll and excise tax returns, normally due on January 31, 2023, and April 30, 2023. In addition, penalties on payroll and excise tax deposits due on or after January 8, 2023, and before January 23, 2023, will be abated as long as the tax deposits are made by January 23, 2023.
- The California Franchise Tax Board will suspend the mailing of collection notices to affected taxpayers for the next 30 days, beginning January 13, 2023.

The relief is automatically available to taxpayers who reside or have a business in the following counties:

Alameda	Marin	Sacramento	Santa Cruz
Colusa	Mariposa	San Benito	Solano
Contra Costa	Mendocino	San Bernardino	Sonoma
El Dorado	Merced	San Diego	Stanislaus
Fresno	Mono	San Francisco	Sutter
Glenn	Monterey	San Joaquin	Tehama
Humboldt	Napa	San Luis Obispo	Tulare
Kings	Orange	San Mateo	Ventura
Lake	Placer	San Santa Barbara	Yolo
Los Angeles	Riverside	Santa Clara	Yuba
Madera			

The [Disaster Assistance and Emergency Relief for Individuals and Businesses](#) page has details on other returns, payments and tax-related actions qualifying for the additional time.



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 next year), or the return for the prior year (2022, normally filed this tax season). Be sure to write the FEMA declaration number – 3691-EM – on any return claiming a loss. See Publication 547 for details.

The California Governor's news release is available at:
www.gov.ca.gov/2023/01/13/tax-relief-for-californians-impacted-by-storms/

My staff and I deeply appreciate the continuing opportunity to work with you. Please let me know if you have any questions or requests. Thank you.

Sincerely,

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