



TaxNewsFlash

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IRS provides tax relief for taxpayers in California affected by March storms, flooding, landslides, mudslides

The IRS today announced that taxpayers in California affected by severe winter storms, flooding, landslides, and mudslides beginning March 9, 2023, now have until October 16, 2023, to file various individual and business tax returns and make tax payments.

According to the IRS release—[CA-2023-03](#) (March 17, 2023)—the tax relief is provided after a disaster declaration issued by the Federal Emergency Management Agency (FEMA). The declaration permits the IRS to postpone certain tax-filing and tax-payment deadlines for taxpayers who reside or have a business in the disaster area.

Individuals and households affected by severe winter storms, flooding, and mudslides that reside or have a business in Alpine, Amador, Butte, Calaveras, Del Norte, El Dorado, Fresno, Glenn, Humboldt, Imperial, Inyo, Kern, Kings, Lake, Los Angeles, Madera, Mariposa, Mendocino, Merced, Mono, Monterey, Napa, Nevada, Orange, Placer, Plumas, Sacramento, San Benito, San Bernardino, San Francisco, San Joaquin, San Mateo, San Luis Obispo, Santa Barbara, Santa Clara, Santa Cruz, Sierra, Sonoma, Stanislaus, Trinity, Tulare, Tuolumne, and Yuba counties qualify for relief.

The following deadlines falling on or after March 9, 2023, and before October 16, 2023, are granted additional time to file through October 16, 2023:

- 2022 individual income tax returns due on April 18
- Various 2022 business returns normally due on March 15 and April 18 (this means that eligible taxpayers will have until October 16 to make 2022 contributions to their IRAs and health savings accounts)
- Quarterly estimated tax payments and payroll and excise tax returns normally due between March 9 and October 16

In addition, penalties on payroll and excise tax deposits due on or after March 9, 2023, and before March 24, 2023, will be abated as long as the tax deposits are made by March 24, 2023.

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If an affected taxpayer receives a late-filing or late-payment penalty notice from the IRS but has an original or extended filing, payment or deposit due date that falls within the postponement period, the taxpayer is directed to call the telephone number on the notice to have the IRS abate the penalty.

Affected taxpayers who reside or have a business located outside the covered disaster area can call the IRS disaster hotline to request the tax relief.

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