



# TaxNewsFlash

United States



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## IRS provides tax relief for taxpayers in California affected by winter natural disasters

The IRS today announced that most taxpayers in California will now have until November 16, 2023, to file various individual and business tax returns and make tax payments.

According to the IRS release—[IR-2023-189](#) (October 16, 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. In the wake of three different FEMA disaster declarations covering severe winter storms, flooding, landslides, and mudslides over a period of several months in California last winter, the IRS had postponed the normal spring due dates for many taxpayers in California until October 16, 2023 (read [TaxNewsFlash](#)). The IRS is now further postponing the due dates for most taxpayers in California to file various individual and business tax returns and make tax payments until November 16, 2023. Fifty-five of California's 58 counties—all except Lassen, Modoc and Shasta counties—qualify for relief.

Eligible tax returns and tax payments include:

- 2022 individual income tax returns and payments normally due on April 18
- 2022 contributions to IRAs and health savings accounts
- Quarterly estimated tax payments normally due on April 18, June 15 and September 15
- Calendar-year 2022 partnership and S corporation returns normally due on March 15
- Calendar-year 2022 corporate and fiduciary income tax returns and payments normally due on April 18
- Quarterly payroll and excise tax returns normally due on May 1, July 31 and October 31
- Calendar-year 2022 returns filed by tax-exempt organizations normally due on May 15

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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