



ALPINE COUNTY UNIFIED COMMAND

DATE: March 31, 2023

RE: IRS Extends Filing Deadline for Residents Due to Winter Storms

More Time to File State Taxes for Californians Impacted by December and January Winter Storms

WHAT YOU NEED TO KNOW: California is extending the tax filing deadline for Californians impacted by December and January winter storms to October 16, 2023 – aligning with the IRS.

SACRAMENTO – In addition to [tax relief](#) measures that Governor Gavin Newsom announced in January, California is also extending the state tax filing and payment due dates to October 16, 2023 for Californians impacted by the winter storms in December and January. This aligns California with the Biden Administration, which announced that the IRS extended various due dates until October 16, as well.

“As communities across the state continue recovering from the damage caused by the winter storms, California is working swiftly to help recovering Californians get back on their feet,” said Governor Newsom. “The state is aligning with the Biden Administration and extending the tax filing deadline in addition to the tax relief announced earlier this year.”

Last month, Governor Newsom [announced](#) tax relief for those impacted by winter storms, giving people the ability to claim a deduction for disaster loss and extending certain filing deadlines.

The following counties are eligible for this extended tax relief, per the IRS announcements [here](#) and [here](#):

Residents and businesses in Alameda, **Alpine**, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Fresno, Glenn, Humboldt, Inyo, Kings, Lake, Los Angeles, Madera, Marin, Mariposa, Mendocino, Merced, Mono, Monterey, Napa, Nevada, Orange, Placer, Riverside, Sacramento, San Benito, San Bernardino, San Diego, San Francisco, San Joaquin, San Luis Obispo, San Mateo, Santa Barbara, Santa Clara, Santa Cruz, Siskiyou, Solano, Sonoma, Stanislaus, Sutter, Tehama, Trinity, Tulare, Tuolumne, Ventura, Yolo, and Yuba counties who have been affected by severe winter storms, flooding, landslides, and mudslides are eligible for tax relief.

TAX EXTENSION

To help alleviate some of the hardship many have endured during this trying period, the FTB has extended the filing and payment deadlines for individuals and businesses in California until October 16, 2023.

This relief applies to deadlines falling on or after January 8, 2023, and before October 16, 2023, including the 2022 individual income tax returns due on April 18 and the quarterly estimated tax payments, typically due on January 17, 2023 and April 18, 2023. Those payments were previously extended to May 15, 2023 for those impacted by winter storms.

The IRS announced tax relief for Californians affected by these winter storms. Taxpayers affected by these storms qualify for an extension to October 16, 2023 to file individual and business tax returns and make certain tax payments. This includes:

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

CLAIMING DISASTER LOSSES

Taxpayers affected by a presidentially declared disaster may claim a deduction for a disaster loss. Taxpayers may claim a disaster loss when filing either an original or amended tax year 2022 tax return.

When filing their return, taxpayers should write the name of the disaster in blue or black ink at the top of their tax return to alert FTB. If filing electronically, taxpayers should follow the software instructions to enter disaster information. If a taxpayer receives a late filing or payment penalty notice related to the postponement period, they should call the number on the notice to have the penalty abated.

Additional information and instructions are available in [FTB Publication 1034, 2022 Disaster Loss: How to Claim a State Tax Deduction](#).

Disaster victims can receive free copies of their state returns to replace those lost or damaged. To do so, they should use [form FTB 3516](#) and write the name of the disaster in blue or black ink at the top of the request.

For a complete list of all disasters declared in California, see the chart on [FTB's disaster loss webpage](#).

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