



TaxNewsFlash

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IRS provides tax relief for taxpayers in California affected by severe storms, flooding

The IRS today announced that taxpayers in California affected by severe storms and flooding that began on January 21, 2024, now have until June 17, 2024, to file various federal individual and business tax returns and make tax payments.

According to the IRS release—[IR-2024-51](#) (February 27, 2024)—the tax relief is offered to any area designated by the Federal Emergency Management Agency (FEMA), which currently includes San Diego County. Individuals and households that reside or have a business in this locality qualify for tax relief.

Filing and payment relief

The tax relief postpones various tax filing and payment deadlines that occurred from January 21, 2024, through June 17, 2024 (postponement period). As a result, affected individuals and businesses will have until June 17, 2024, to file returns and pay any taxes that were originally due during this period.

This means, for example, that the June 17, 2024, deadline will now apply to:

- Individual income tax returns and payments normally due on April 15, 2024
- 2023 contributions to IRAs and health savings accounts for eligible taxpayers
- 2024 estimated tax payments normally due on April 15, 2024
- Quarterly payroll and excise tax returns normally due on January 31 and April 30, 2024
- Calendar-year partnership and S corporation returns normally due on March 15, 2024
- Calendar-year corporation and fiduciary returns and payments normally due on April 15, 2024
- Calendar-year tax-exempt organization returns normally due on May 15, 2024

Also, penalties for failing to make payroll and excise tax deposits due on or after January 21, 2024, and before February 5, 2024, will be abated as long as the deposits were made by February 5, 2024.

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. This also includes workers assisting the relief activities who are affiliated with a recognized government or philanthropic organization.

The IRS urges anyone who needs an additional tax-filing extension, beyond June 17, 2024, for their 2023 federal income tax return to request it electronically by April 15, 2024. Though a disaster-area taxpayer qualifies to request an extension between April 15, 2024, and June 17, 2024, a request filed during this period can only be submitted on paper. Whether requested electronically or on paper, the taxpayer will then have until October 15, 2024, to file, though payments are still due on June 17, 2024.

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