IRS News Release

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IRS: California wildfire victims qualify for tax relief; various deadlines postponed to Oct. 15

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WASHINGTON — The Internal Revenue Service announced today tax relief for individuals and businesses in southern California affected by wildfires and straight-line winds that began on Jan. 7, 2025.

These taxpayers now have until Oct. 15, 2025, to file various federal individual and business tax returns and make tax payments.

The IRS is offering relief to any area designated by the Federal Emergency Management Agency (FEMA). Currently, individuals and households that reside or have a business in Los Angeles County qualify for tax relief.

The same relief will be available to any other counties added later to the disaster area. The current list of eligible localities is always available on the Tax relief in disaster situations page on IRS.gov.

Filing and payment relief

The tax relief postpones various tax filing and payment deadlines that occurred from Jan. 7, 2025, through Oct. 15, 2025 (postponement period). As a result, affected individuals and businesses will have until Oct. 15, 2025, to file returns and pay any taxes that were originally due during this period.

This means, for example, that the Oct. 15, 2025, deadline will now apply to:

- Individual income tax returns and payments normally due on April 15, 2025.
- 2024 contributions to IRAs and health savings accounts for eligible taxpayers.
- 2024 quarterly estimated income tax payments normally due on Jan. 15, 2025, and estimated tax payments normally due on April 15, June 16 and Sept. 15, 2025.
- Quarterly payroll and excise tax returns normally due on Jan. 31, April 30 and July 31, 2025.
- Calendar-year partnership and S corporation returns normally due on March 17, 2025.
- Calendar-year corporation and fiduciary returns and payments normally due on April 15, 2025.
- Calendar-year tax-exempt organization returns normally due on May 15, 2025.

In addition, penalties for failing to make payroll and excise tax deposits due on or after Jan. 7, 2025, and before Jan. 22, 2025, will be abated as long as the deposits are made by Jan. 22, 2025.

The Disaster assistance and emergency relief for individuals and businesses page has details on other returns, payments and tax-related actions qualifying for relief during the postponement period.

The IRS automatically provides filing and penalty relief to any taxpayer with an IRS address of record located in the disaster area. These taxpayers do not need to contact the agency to get this relief.

It is possible an affected taxpayer may not have an IRS address of record located in the disaster area, for example, because they moved to the disaster area after filing their return. In these kinds of unique circumstances, the affected taxpayer could receive a late filing or late payment penalty notice from the IRS for 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. Disaster area tax preparers with clients located outside the disaster area can choose to use the Bulk Requests from Practitioners for Disaster Relief option, described on IRS.gov.

Additional tax relief

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 2025 return normally filed next year), or the return for the prior year (2024). Taxpayers have extra time – up to six months after the due date of the taxpayer's federal income tax return for the disaster year (without regard to any extension of time to file) – to make the election. For individual taxpayers, this means Oct. 15, 2026. Be sure to write the FEMA declaration number – 4856-DR − on any return claiming a loss. See Publication 547, Casualties, Disasters, and Thefts, for details.

Qualified disaster relief payments are generally excluded from gross income. In general, this means that affected taxpayers can exclude from their gross income amounts received from a government agency for reasonable and necessary personal, family, living or funeral expenses, as well as for the repair or rehabilitation of their home, or for the repair or replacement of its contents. See Publication 525, Taxable and Nontaxable Income, for details.

Additional relief may be available to affected taxpayers who participate in a retirement plan or individual retirement arrangement (IRA). For example, a taxpayer may be eligible to take a special disaster distribution that would not be subject to the additional 10% early distribution tax and allows the taxpayer to spread the income over three years. Taxpayers may also be eligible to make a hardship withdrawal. Each plan or IRA has specific rules and guidance for their participants to follow.

The IRS may provide additional disaster relief in the future.

The tax relief is part of a coordinated federal response to the damage caused by these storms and is based on local damage assessments by FEMA. For information on disaster recovery, visit disasterassistance.gov.

Reminder about tax return preparation options

- Eligible individuals or families can get free help preparing their tax return at Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) sites. To find the closest free tax help site, use the VITA Locator Tool or call 800-906-9887. *Note that normally, VITA sites cannot help claim disaster losses.*
- To find an AARP Tax-Aide site, use the AARP Site Locator Tool or call 888-227-7669.
- Any individual or family whose adjusted gross income (AGI) was $79,000 or less in 2023 can use IRS Free File's Guided Tax Software at no cost. There are products in English and Spanish.
- Another Free File option is Free File Fillable Forms. These are electronic federal tax forms, equivalent to a paper 1040 and are designed for taxpayers who are comfortable filling out IRS tax forms. Anyone, regardless of income, can use this option.
- MilTax, a Department of Defense program, offers free return preparation software and electronic filing for federal tax returns and up to three state income tax returns. It's available for all military members and some veterans, with no income limit.