

## Los Angeles County fires 2024 taxable year disaster

### Note

Taxpayers should write the name of the disaster (for example, Los Angeles County Fire) in blue or black ink at the top of their tax return to alert FTB.

If taxpayers are filing electronically, they should follow the software instructions to enter disaster information.

## Los Angeles County fire relief

Los Angeles County individuals and businesses impacted by fires that began on January 7, 2025, qualify for a postponement to file, and pay taxes until October 15, 2025.

This includes:

- 2024 individual income tax returns and payments normally due on April 15, 2025.
- Quarterly estimated tax payments normally due on January 15, April 15, June 15, September 15, 2025.
- Calendar-year 2024 partnership, limited liability company, and S corporation tax returns and payments normally due on March 15, 2025.
- Calendar-year 2024 corporate and fiduciary income tax returns and payments normally due on April 15, 2025.
- Calendar-year 2024 returns filed by tax-exempt organizations normally due on May 15, 2025.
- Passthrough Entity Elective Tax payments normally due on March 15 and June 15, 2025.

Note: Only Los Angeles County was granted the postponement to file and pay taxes until October 15, 2025. Taxpayers with their principal residence or their principal place of business located outside of Los Angeles County must file and pay by the normal due dates<sup>3</sup>.

## Additional information

- List of California disasters with tax codes<sup>4</sup>
- Help with Los Angeles County fire relief<sup>2</sup>
- Taxpayers are also eligible to claim a deduction for a disaster loss<sup>5</sup> on their tax return.

## Related content

- [Emergency tax relief](#)<sup>1</sup>
- Disaster declaration tax payments
- [Help with Los Angeles County fire relief](#)<sup>2</sup>

## Links in this document / Enlaces en este documento

1. <https://www.ftb.ca.gov/file/when-to-file/Emergency-tax-relief.html>
2. <https://www.ftb.ca.gov/file/when-to-file/help-los-angeles-county-fire-relief.html>
3. <https://www.ftb.ca.gov/file/when-to-file/index.html>
4. <https://www.ftb.ca.gov/file/business/deductions/disaster-codes.html>
5. <https://www.ftb.ca.gov/file/business/deductions/disaster-loss.html>

## Site Map

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