




IRS announces tax relief for taxpayers impacted by wildfires in California; various deadlines postponed to Oct. 15

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WASHINGTON — The Internal Revenue Service announced today tax relief for individuals and businesses in parts of 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.

Following the disaster declaration issued by the [Federal Emergency Management Agency \(FEMA\)](#) , individuals and households that reside or have a business in Los Angeles County, qualify for tax relief. 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. For instance, certain deadlines falling on or after Jan. 7, 2025, and before Oct. 15, 2025, are granted additional time to file.

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.

The Oct. 15, 2025, deadline applies to individual income tax returns and payments normally due on April 15, 2025. This relief also applies to the 2024 estimated tax payment normally due on Jan. 15, 2025, and estimated tax payments normally due on April 15, June 16, and Sept. 15, 2025. Penalties on payroll and excise tax deposits due on or after Jan. 7, 2025, and before Jan. 22, 2025, will be abated as long as the tax deposits are made by Jan. 22, 2025.

The Oct. 15, 2025, deadline also applies to affected businesses:

- 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.

If an affected taxpayer receives a late filing or late payment penalty notice from the IRS that has an original filing, payment or deposit due date that falls within the postponement period, the taxpayer should call the telephone number on the notice to have the IRS abate the penalty.

The IRS automatically identifies taxpayers located in the covered disaster area and applies filing and payment relief. But affected taxpayers who reside or have a business located outside the covered disaster area should call the IRS disaster hotline at [866-562-5227](tel:866-562-5227) to request this tax relief.

Covered disaster area

The locality listed above constitutes a covered disaster area for purposes of Treas. Reg. §301.7508A-1(d)(2) and are entitled to the relief detailed below.

Affected taxpayers

Taxpayers considered to be affected taxpayers eligible for the postponement of time to file returns, pay taxes and perform other time-sensitive acts are those taxpayers listed in Treas. Reg. § 301.7508A-1(d)(1), and include individuals who live, and businesses (including tax-exempt organizations) whose principal place of business is located, in the covered disaster area. Taxpayers not in the covered disaster area, but whose records necessary to meet a deadline listed in Treas. Reg. § 301.7508A-1(c) are in the covered disaster area, are also entitled to relief. In addition, all relief workers affiliated with a recognized government or philanthropic organization assisting in the relief activities in the covered disaster area and any individual visiting the covered disaster area who was killed or injured as a result of the disaster are entitled to relief.

Under section 7508A, the IRS gives affected taxpayers until Oct. 15, 2025, to file most tax returns (including individual, corporate, and estate and trust income tax returns; partnership returns, S corporation returns, and trust returns; estate, gift, and generation-skipping transfer tax returns; annual information returns of tax-exempt organizations; and employment and certain excise tax returns), that have either an original or extended due date occurring on or after Jan. 7, 2025, and before Oct. 15, 2025, are granted additional time to file through Oct. 15, 2025.

Affected taxpayers that have an estimated income tax payment originally due on or after Jan. 7, 2025, are postponed through Oct. 15, 2025, will not be subject to penalties for failure to pay estimated tax installments as long as such payments are paid on or before Oct. 15, 2025.

The IRS also gives affected taxpayers until Oct. 15, 2025, to perform other time-sensitive actions described in Treas. Reg. § 301.7508A-1(c)(1) and Rev. Proc. 2018-58, 2018-50 IRB 990 (Dec. 10, 2018), that are due to be performed on or after Jan. 7, 2025, and before Oct. 15, 2025., are granted additional time to file through Oct. 15, 2025.

This relief also includes the filing of Form 5500 series returns that were required to be filed on or after Jan. 7, 2025, and before Oct. 15, 2025, are postponed through Oct. 15, 2025., in the manner described in section 8 of Rev. Proc. 2018-58. The relief described in section 17 of Rev. Proc. 2018-58, pertaining to like-kind exchanges of

property, also applies to certain taxpayers who are not otherwise affected taxpayers and may include acts required to be performed before or after the period above.

Unless an act is specifically listed in Rev. Proc. 2018-58, the postponement of time to file and pay does not apply to information returns in the W-2, 1094, 1095, 1097, 1098 or 1099 series; to Forms 1042-S, 3921, 3922 or 8027; or to employment and excise tax deposits. However, penalties on deposits due on or after Jan. 7, 2025, and before Jan. 22, 2025, will be abated as long as the tax deposits were made by Jan. 22, 2025.

Casualty losses

Affected taxpayers in a federally declared disaster area have the option of claiming disaster-related casualty losses on their federal income tax return for either the year in which the event occurred, or the prior year. See [Publication 547](#) for details. Individuals may deduct personal property losses that are not covered by insurance or other reimbursements. For details, see [Form 4684, Casualties and Thefts](#) [PDF](#) and its [instructions](#) [PDF](#). Affected taxpayers claiming the disaster loss on their return should put FEMA disaster declaration number, 4856-DR on any return. See [Publication 547](#) for details.

Other relief

The IRS will waive the usual fees and requests for copies of previously filed tax returns for affected taxpayers. Taxpayers should put the assigned FEMA declaration number (**4856-DR**), in bold letters at the top of [Form 4506, Request for Copy of Tax Return](#) [PDF](#), or [Form 4506-T, Request for Transcript of Tax Return](#) [PDF](#), as appropriate, and submit it to the IRS.



Qualified disaster relief payments are generally excluded from gross income. 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](#) 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.

Affected taxpayers who are contacted by the IRS on a collection or examination matter should explain how the disaster impacts them so that the IRS can provide appropriate consideration to their case. Taxpayers may [download forms and publications](#) from the official IRS website, IRS.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 \$84,000 or less in 2024 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.

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