

California Wildfire Victims Qualify for Tax Relief

<u>IR-2025-10</u>: The IRS announced tax relief for individuals and businesses in Southern California affected by the wildfires that began on January 7, 2025. Taxpayers have until October 15, 2025, to file various tax returns and make payments.

This relief applies to the following:

- Calendar-year partnership and S corporation returns due on March 17, 2025.
- Calendar-year corporation and fiduciary returns and payment due on April 15, 2025.
- Calendar-year tax-exempt organizations returns normally due on May 15, 2025.
- Individual income tax returns and payments that are due on April 15, 2025.
- 2024 contributions to IRAs and health savings accounts.
- 2024 quarterly estimated income tax payments due on January 15, April 15, June 16, and September 15, 2025.
- Quarterly payroll and excise tax returns due on January 31, April 30, and July 31, 2025.

The IRS is offering relief to any area designated by the Federal Emergency Management Agency (FEMA)