



Deadline Extensions due to CA Wildfires

The IRS has provided extended deadlines for individuals and businesses impacted by the CA wildfires. The state of California follows Federal deadlines.

The counties covered include: Butte, Lake, Mendocino, Napa, Nevada, Sonoma and Yuba.

The following items are included in the extended filing deadlines:

(Please note that Individual Income Tax Return payments were due on 4/16 regardless of the extended 10/16 original filing deadline. Payment penalties and interest will continue to apply.)

Payment /Return Type	Due Date before Announcement	Extended Due Date
Form 1040 - Individual Income Tax Returns *	Final Extension due date 10/16	Final return due 1/31/2018
Form 1120 - Corporate Income Tax Returns	Final Extension due date 10/16	Final return due 1/31/2018
Excise Tax Returns	Due 10/31	Extended to 1/31/2018
Payroll Tax Returns (Quarterly)	Due 10/31	Extended to 1/31/2018
990 for Tax Exempt Organizations	Due 11/15	Extended to 1/31/2018
Payroll tax deposits	Due from 10/8 to 10/23	Waiving deposit penalties through 10/23/17

**Note that the deadline for making deductible contributions to a SEP IRA is also extended to the new return filing deadline (1/31/18) as long as the plan sponsor is in an affected county.*

Automatic Relief

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

In addition, taxpayers who are not located in the disaster area but have their tax information handled by a firm like ours that is within the disaster area, are eligible for the

extended time to file. *We will be filing bulk requests with the IRS for all clients impacted in this way.*

However, you receive a late filing or late payment penalty notice from the IRS that has an original or extended filing, payment or deposit due date falling within the postponement period, please contact your tax advisor for assistance.

Losses

Individuals and businesses who suffer disaster-related losses can claim them on either the return for the year the loss occurred (in this instance, the 2017 return normally filed next year) or the return for the prior year (2016). See [Publication 547](#) for details.