



# UPDATE #2: IRS EXTENDS FILING DEADLINE FOR CALIFORNIA STORM VICTIMS: TAX RELIEF AVAILABLE

BY LOU GUERRERO, CPA, MBT & SO SUM LEE, CPA

The Internal Revenue Service (IRS) has issued another announcement as of CA-2023-02.

The following modifications apply to the original tax relief victims of severe winter storms, flooding, landslides, and mudslides in California. The relief period for making tax payments and return filing has been extended from December 27, 2022, through May 15, 2023. Previously, the extension was from January 8, 2023, through May 15, 2023, in the original relief.

## KROST SERVICES

- Tax
- Accounting
- Client Accounting Services (CAS)
- Assurance & Advisory
- KROST Business Intelligence (KBI)
- Mergers & Acquisitions
- Tax Specialty Services
- Wealth Management

Full listing: [krostcpas.com/services](https://krostcpas.com/services)

In addition, counties listed in CA-2023-02 are included below and the list of counties has been revised in the new announcement. The relief now covers 28 counties.

Alameda	Humboldt	Sacramento	Santa Cruz
Butte	Los Angeles	San Benito	Siskiyou
Calaveras	Marin	San Joaquin	Sonoma
Colusa	Mendocino	San Luis Obispo	Tulare
Contra Costa	Merced	San Mateo	Trinity
Fresno	Monterey	Santa Barbara	Ventura
Glenn	Placer	Santa Clara	Yolo

Once again, the relief applies to deadlines that fall within the relief period and covers:

1. Estimated tax payments
2. Individual, corporate, trust, and estate tax return filing deadlines (including income tax, payroll, and excise tax returns)
3. Making contributions to IRAs and health savings accounts
4. Deadlines listed in Revenue Procedure 2018-58 (e.g. IRC §1031 deadlines)

However, the relief **DOES NOT** cover information returns, such as Form W-2, Form 1095, Form 1098, Form 1099, and more.

» **For more information on the original announcement, read our full articles here:**

- [krostopas.com/tax-news/update-california-storm-victims-tax-relief](https://krostopas.com/tax-news/update-california-storm-victims-tax-relief)
- [krostopas.com/tax-news/california-storm-victims-tax-relief](https://krostopas.com/tax-news/california-storm-victims-tax-relief)

For more details, please refer to the [Internal Revenue Service \(IRS\)](#) announcement and the [Federal Emergency Management Agency \(FEMA\)](#) website.

Please [contact our offices](#) if you have any questions regarding this tax extension.

*For more information about KROST's Tax services, visit [KROSTCPAs.com](https://KROSTCPAs.com)*

## **About the Authors**



### **Lou Guerrero, CPA, MBT, Tax Practice Leader**

[Tax](#), [Tax Specialty Services](#), [Financial Services](#)

Luis (Lou) A. Guerrero is Vice President of KROST CPAs and Consultants. Lou is responsible for the overall tax function of the firm and specializes in clients in the financial services sector, family office and high-net-worth individuals, real estate, food service, technology, and professional service firms. [» Full Bio](#)



### **So Sum Lee, CPA, Tax Principal**

[Tax](#), [Real Estate](#), [Hospitality](#), [Estate & Gift](#), [Trust and Probate](#)

So Sum Lee is a Tax Principal at KROST. So Sum has over 25 years of experience in public accounting and has a wide range of experience in Taxation, as well as servicing high-net-worth clients. So Sum's area of expertise includes industries such as wholesale, real estate investments, and restaurants. [» Full Bio](#)