

TAX RELIEF & BUSINESS INTERRUPTION

This resource provides an overview of some legal issues individuals or businesses may face after a disaster. This material was drafted in 2024 and we cannot guarantee that all information is current. This resource will not answer all of your questions. It is designed to set out some of the issues you may have to consider, to help you understand the basics about each issue, and to point you in the right direction for help. Much of the information is general, and you may need to contact legal aid organizations or federal, state, city, or county officials to obtain more specific information and advice. This resource was prepared by various law firms, legal aid organizations, and other nonprofit organizations as a free resource. Although the authors hope that it will be helpful by providing background material, we cannot warrant that it is accurate or complete, particularly since circumstances may change. It is not intended to constitute legal advice and should not be relied on as legal advice. Readers should seek tailored advice from their own tax professional or legal counsel. If you cannot afford to hire a lawyer, you can contact (888) 382- 3406 for referral to a nonprofit legal aid organization.

I own a building that was damaged as a result of a disaster. Is there any relief from my obligation to pay property taxes?

If your taxable business property was damaged or destroyed by a presidentially-declared or California governor-declared disaster, you may be eligible for property tax deferral or relief. You may file your applications for deferred or reduced assessments with the County Assessor. You should contact your local County Assessor for more information.

Can I get an extension to file returns and pay my business taxes?

The California Department of Tax and Fee Administration (CDTFA) grants an extension of up to three months for California taxpayers who have been directly impacted by disasters declared as state of emergencies, both within California and nationally, for the following CDTFA-administered programs: alcoholic beverage tax, California tire fee; cannabis tax; childhood lead poisoning prevention fee; cigarette and tobacco products tax; covered electronic waste recycling fee; diesel fuel tax; emergency telephone users surcharge; energy resources surcharge; fire prevention fee; hazardous waste fees (including hazardous waste activity fee, hazardous waste disposal fee, hazardous waste environmental fee, hazardous waste facility fee, and hazardous waste generator fee); integrated waste management fee; interstate user diesel fuel tax; jet fuel tax; lead acid battery fees; lumber products assessment fee; marine invasive species fee; motor vehicle fuel tax; natural gas surcharge; occupational lead poisoning prevention fee; oil spill response, prevention, and administration fee; prepaid mobile telephony services surcharge; regional railroad accident preparedness and immediate response fee; sales and use tax; timber yield tax; underground storage tank maintenance fee; use fuel tax; and water rights fee. For a list of states of emergencies declared in California, see <https://cdtfa.ca.gov/services/state-of-emergency-tax-relief.htm>. For more information on requesting relief from the CDTFA, visit <https://www.ftb.ca.gov/file/when-to-file/Emergency-tax-relief.html> or call CDTFA's Customer Service Center toll-free at (800) 400-7115 (Monday – Friday, 7:30 a.m. – 5:00 p.m.).

The Internal Revenue Service (IRS) also extends certain federal filing and payment deadlines for taxpayers affected by presidentially-declared disasters. For additional information on federal tax relief and to see if the IRS has extended tax relief for a disaster in California, see [Around the Nation - California | Internal Revenue Service \(irs.gov\)](#). The California Franchise Tax Board (FTB) generally follows the IRS extended deadlines to file and pay taxes. For more information on California tax relief and to see if the FTB has extended tax relief for a disaster, see <https://www.ftb.ca.gov/file/when-to-file/Emergency-tax-relief.html>.

You also may obtain updated information on the availability of extended federal tax filing and payment deadlines by consulting your accountant or other tax advisor, checking the IRS website at www.irs.gov, or calling the IRS at (800) 829-1040 (individuals) or (800) 829-4933 (businesses) (Monday – Friday, 7:00 a.m. – 7:00 p.m., local time).

Do I have to pay interest and penalties if I am late filing and paying various personal and business taxes?

In the case of personal and corporate income taxes, the IRS and the FTB will not impose any interest or any late filing or late payment penalties that would otherwise apply for the length of any postponement periods discussed above if you reside in, or your business is located in, a county affected by a presidentially-declared or California governor-declared disaster. The CDTFA also offers relief from interest and penalties for the late filing and payment of the types of tax or fee administered by the CDTFA listed above for taxpayers directly impacted by such disasters. For more information on requesting relief from interest and penalties from the CDTFA, visit <https://www.cdtfa.ca.gov/services/state-of-emergency-tax-relief.htm> or call CDTFA's Customer Service Center toll-free at (800) 400-7115 (Monday – Friday, 7:30 a.m. – 5:00 p.m.).

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Can I get copies of Franchise Tax Board tax returns and California Department of Tax and Fee Administration tax records lost in a disaster?

You may request copies of your California tax returns filed with the FTB at no charge to replace lost or damaged tax returns. To obtain a copy, complete Form FTB 3516, Request for Copy of Tax Return (https://www.ftb.ca.gov/forms/misc/3516.pdf?preview=true&site_id=312), and print the name of the specific disaster, your county, and the year of the incident (e.g., "Palisades Fire & Windstorm, Los Angeles County, 2025") in blue or black ink at the top of the form. You can download the form at the link above or request one by calling (800) 852-5711 (Monday – Friday, 8:00 a.m. – 5:00 p.m.).

You may request replacements of lost CDTFA tax records free of charge. To obtain copies of such records, including prior tax returns filed with the CDTFA, audits, and permit application forms, call (800) 400-7115 (Monday – Friday, 7:30 a.m. – 5:00 p.m.).