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Disaster Loss

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Qualified Disasters

Taxpayers may deduct a disaster loss for any loss sustained in California that is proclaimed by the Governor to be in a state of emergency.

California law generally follows federal law regarding the treatment of losses incurred as a result of a casualty or a disaster.

2018 federal disasters

Camp Fire

State tax relief is available for taxpayers impacted by the Camp Fire. California automatically follows the [IRS extended deadlines](#) to file/pay taxes until April 30, 2019. Write "Camp Fire" in red ink at the top of the tax return to alert FTB the return is disaster-related.


Hill Fire

State tax relief is available for taxpayers impacted by the Hill Fire. California automatically follows the [IRS extended deadlines](#) to file/pay taxes until April 30, 2019. Write "Hill Fire" in red ink at the top of the tax return to alert FTB the return is disaster-related.

Woolsey Fire

State tax relief is available for taxpayers impacted by the Woolsey Fire. California automatically follows the [IRS extended deadlines](#) to file/pay taxes until April 30, 2019. Write "Woolsey Fire" in red ink at the top of the tax return to alert FTB the return is disaster-related.

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Carr Fire

State tax relief is available for taxpayers impacted by the Carr Fire. California automatically followed the [IRS extended deadlines](#) to file/pay taxes until November 30, 2018. Write "Carr Fire" in red ink at the top of the tax return to alert FTB the return is disaster-related.

Hurricane Florence

State tax relief is available for taxpayers impacted by Hurricane Florence. California automatically follows the [IRS extended deadlines](#) to file/pay taxes until January 31, 2019. Write "Hurricane Florence" in red ink at the top of the tax return to alert FTB the return is disaster-related.

Hurricane Michael

State tax relief is available for taxpayers impacted by Hurricane Michael. California automatically follows the [IRS extended deadlines](#) to file/pay taxes until February 28, 2019. Write "Hurricane Michael" in red ink at the top of the tax return to alert FTB the return is disaster-related.

2017 federal disasters

State tax relief is available for taxpayers impacted by Hurricane Harvey, Irma, and Maria. California automatically follows the IRS extended deadlines to file/pay taxes until January 31, 2018. Write "Hurricane Harvey, Irma, or Maria" in red ink at the top of the tax return to alert FTB the return is disaster-related.

Types of losses

Casualty loss

If your property is lost or damaged due to an earthquake, fire, flood, or similar event that is sudden, unexpected, or unusual, and insurance or other reimbursements do not repay you for the damage to your property, you will usually qualify for a casualty loss deduction.

Disaster loss

For California purposes, a casualty loss becomes a disaster loss when both of the following occur:

You sustain the loss in an area the President of the United States or the Governor of California declares a state of emergency.

You sustain the loss because of the declared disaster.

Note: Taxpayers may deduct a disaster loss for any loss sustained in California beginning on or after January 1, 2014 and before January 1, 2024. For 2014 and prior, see [FTB Pub. 1034](#), How to Claim a State Tax Deduction for Your Disaster Loss.

[How to Claim a State Tax Deduction for Your Disaster Loss](#)

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