**January 2025** – Due to the significant damage to life and property from the regional fires, the Federal Government has declared **Los Angeles County** a Disaster region; the immediate effect is that all payments and filings due, including 2024 4<sup>th</sup> qtr. estimated tax payments (1/15); pass through entity tax filings (3/15); Individual, C-Corp; and Trust tax filings and payments (4/15); 1<sup>st</sup> qtr. (4/15); 2<sup>md</sup> qtr. (6/15) and 3<sup>rd</sup> qtr. (9/15) 2025 estimated tax payments **are all due and payable by October 15, 2025** for residents and business owners of Los Angeles County.

If you or a loved one has been directly impacted by these fires, please let me know if you have any questions.

All other residents of Los Angeles County have until October 15<sup>th</sup> to file and pay any calculated 2024 income tax balances due.