



STATE OF CALIFORNIA  
Franchise Tax Board

FTB Publication

1034

# 2022 Disaster Loss How to Claim a State Tax Deduction



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# 2022 Disaster Loss: How to Claim a State Tax Deduction

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Taxpayers affected by California disasters declared by the President and/or the Governor should write the name of the disaster in black or blue ink at the top of their tax return the year they claim the loss and file the return with the Franchise Tax Board (FTB). If taxpayers are e-filing, they should follow the software instructions to enter disaster information.

## General Information

### List of Disasters

For a list of the most current California disasters declared by the President and/or the Governor, go to [ftb.ca.gov](https://ftb.ca.gov) and search for **disaster loss for individuals and businesses**.

For taxable years beginning on or after January 1, 2014, and before January 1, 2024, taxpayers may deduct a disaster loss for any loss sustained in any city, county, or city and county in California that is proclaimed by the Governor to be in a state of emergency. For these Governor-only declared disasters, subsequent state legislation is not required to activate the disaster loss provisions. Any law that suspends, defers, reduces, or otherwise diminishes the deduction of a net operating loss (NOL) shall not apply to a net operating loss attributable to these specified disaster losses. The President's declaration continues to activate the disaster loss provisions. For a complete list of all disasters declared by the President and/or the Governor, see the "Recent Disaster Loss Relief" chart on page 7 through page 10.

This publication is designed to help you with financial recovery and explains how you can claim your financial loss as a deduction on your California tax return.

For additional information specific to your disaster see page 7 through page 10 of this publication or form FTB 3805V, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Individuals, Estates, and Trusts and form FTB 3805Q, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Corporations.

### Casualty and Disaster Losses

California law generally follows federal law regarding the treatment of losses incurred as a result of a casualty or a disaster. Generally, to qualify as a disaster loss for federal purposes, the President of the United States must declare the area in which the disaster occurred as a disaster area, eligible for federal assistance under the federal Robert T. Stafford Disaster Relief and Emergency Assistance Act. This includes a major disaster or emergency declaration under the Act. A pronouncement by the Governor of California declaring an area as a disaster or emergency area is not enough to qualify as a disaster loss for federal purposes.

A casualty loss occurs when your property is lost or damaged due to an earthquake, fire, flood, or similar event that is sudden, unexpected, or unusual. You usually qualify for a casualty loss deduction for tax purposes

when insurance or other reimbursements do not repay you for damage to your property.

For California purposes, your 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.

Special tax rules apply to disaster losses. You can claim a disaster loss in the taxable year the disaster occurred or in the taxable year immediately before the disaster occurred. The advantage of claiming a disaster loss in the prior year is that the loss will generally reduce the prior year tax liability generating a refund that the FTB can quickly issue.

### Claiming a Disaster Loss on an Amended Tax Return

You can claim a disaster loss either on an amended tax return filed for the preceding year or on the tax return filed for the year of the loss. If you have already filed your tax return for the preceding year, you can claim a disaster loss against that year's income by filing amended tax return.

### Schedule X, California Explanation of Amended Return Changes

For taxable years beginning on or after January 1, 2017, the Schedule X has replaced the Form 540X, Amended Individual Income Tax Return. For additional information, see Instructions for Filing Amended Returns in the personal income tax booklets.

The due date for filing an amended individual tax return is April 15 following the year of the loss, unless extended. For example, you sustained a disaster loss in August 2022. You can claim the loss on your 2022 tax return when you file it by April 18, 2023, or claim the loss immediately on your 2021 tax return. If you already filed your 2021 tax return, complete a Schedule X. You must make the election to claim the loss on your 2021 tax return by April 18, 2023, the original due date for the 2022 tax return or by the extended due date. For more information, see page 5, When to Claim Your Disaster Loss.

Due to the federal Emancipation Day holiday observed on April 17, 2023, tax returns filed and payments mailed or submitted on April 18, 2023, will be considered timely.

### Disaster Loss Carryover Rules

For disasters that occurred in taxable years 2004 through 2011, you are allowed to carryover 100% of the excess loss for up to 15 years. Exception: Certain disasters that were Presidentially declared with no subsequent California legislation can be carried over for 20 years.

See the "Recent Disaster Loss Relief" table on page 7 through page 10 for a list of the disasters that qualify for the 20 years disaster loss carryover.

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If you have both disaster loss carryovers and net operating loss carryovers, you must use them in the order you incurred them. There is no requirement to deduct NOL carryovers, before disaster loss carryovers.

Taxpayers should complete form FTB 3805V or form FTB 3805Q for the year of loss to compute the carryover.

## Net Operating Loss General Rule

Any NOL attributable to the disaster loss can be carried forward up to 20 years. For more information, get form FTB 3805V or form FTB 3805Q.

## How to Calculate a Disaster Loss

Compute your tax loss on your federal tax return and transfer that loss amount to your California tax return. In some cases, you may need to make adjustments between state and federal tax laws on your California tax return. For more information, get FTB Pub. 1001, Supplemental Guidelines to California Adjustments.

### Individuals

Calculate your disaster loss by reporting California amounts on federal Form 4684, Casualties and Thefts, Section A - Personal Use Property, and submitting this form with your California tax return. If you are claiming a disaster loss on a prior year return, then see the note below for additional instructions.

Determine your personal loss by using the smaller of the decrease in the fair market value of your property due to the casualty or the adjusted basis of the property. Fair market value means the amount at which property would change hands between a willing buyer and seller. Adjusted basis generally means what you paid for the property plus the cost of any improvements, less deductions such as depreciation. To determine your allowable loss, deduct insurance proceeds or other reimbursement you received or expect to receive. Next, subtract \$100 and then 10% of your federal adjusted gross income. Claim the remaining amount as your casualty or disaster loss.

### Businesses

Calculate your disaster loss by reporting California amounts on federal Form 4684, Casualties and Thefts, Section B – Business and Income-Producing Property. If the business is claiming a disaster loss on a prior year return, then see the note below for additional instructions.

Determine your business loss by using the smaller of the decrease in the fair market value of your property due to the casualty or the adjusted basis of the property. To determine the allowable loss, deduct insurance or other reimbursement you received or expect to receive.

#### Note:

If you or a business are making an election under IRC Section 165(i) to claim a loss on the preceding year, then complete the federal Form 4684, Section D - Election To Deduct Federally Declared Disaster Loss in Preceding Tax Year, in addition to Section A or Section B.

## Federal Postponement Periods

California automatically follows federal postponement periods as announced by the Internal Revenue Service (IRS) when they are Presidentially declared disasters. The IRS may postpone for up to one year certain tax deadlines for taxpayers affected by a Presidentially declared disaster. Tax deadlines subject to postponement include those for filing tax returns, paying income taxes, and making contributions to a traditional Individual Retirement Arrangement (IRA) or Roth IRA. The IRS and the FTB may cancel the interest and penalties on underpaid income tax for the length of any postponement deadlines.

If the IRS postpones a tax deadline, the following taxpayers are eligible for the postponement:

- Any individual whose main home is located in a covered disaster area.
- Any business whose principal place of business is located in a covered disaster area.
- Any relief worker affiliated with a recognized government or philanthropic organization and who is assisting in a covered disaster area.
- Any individual or business whose records are needed to meet a postponed deadline, provided those records are maintained in a covered disaster area. **Note:** The main home or principal place of business does not have to be located in the disaster area.
- Any estate or trust that has tax records needed to meet a postponed tax deadline, provided those records are maintained in a covered disaster area.
- The spouse on a joint tax return with a taxpayer who is eligible for postponements.
- Any other person determined by the IRS to be affected by a Presidentially-declared disaster.

## Disasters Outside of California

If you meet the qualifications to claim a disaster loss anywhere within the United States and have a California tax-filing requirement (resident or nonresident), the same disaster rules and postponement periods automatically apply to you. Be sure you indicate on your tax return the name and date (in black or blue ink at the top of your tax return) of which disaster you are claiming a loss. If taxpayers are e-filing, they should follow the software instructions to enter disaster information.

## Documentation You Must Attach to Your California Tax Return

To report your losses, you may need the following California forms:

- Schedule D-1, Sales of Business Property.
- Form FTB 3805V, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Individuals, Estates, and Trusts.
- Form FTB 3805Q, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Corporations.

You must also include these federal forms in your disaster loss documentation:

- A federal Form 4684, Casualties and Thefts (use California amounts).
- A copy of your federal Form 1040, U.S. Individual Income Tax Return, or 1040-SR, U.S. Tax Return for Seniors, or 1040X, Amended U.S. Individual Income Tax Return.
- A copy of your federal Form 1120, U.S. Corporation Income Tax Return, or 1120X, Amended U.S. Corporation Income Tax Return.
- Any supporting federal schedules that verify your deduction.

If you are claiming a disaster loss on the **current year** return, you must attach a clearly written statement to your loss documentation that indicates:

- The date of the disaster.
- The location of the disaster (city, county, and state).

If you are claiming a disaster loss on the **prior year** return, see the note under How to Calculate a Disaster Loss on page 4.

It is a good idea to take and keep photos of the damaged property to document the loss.

For filing deadline dates specific to your disaster, refer to the table on this page under When to Claim Your Disaster Loss.

## When to Claim Your Disaster Loss

The deadlines for electing a prior year deduction versus claiming your loss on the current year are:

### Individual Tax Returns:

| Year of Loss | Prior Year Tax Return   | Current Year Tax Return       |
|--------------|---|-------------------------------|
|              | <b>2020</b>   | <b>2021</b>                   |
| <b>2021</b>  | Claim on original or amended 2020 tax return by April 18, 2022 or by the extended due date. | Claim on the 2021 tax return. |
|              | <b>2021</b>   | <b>2022</b>                   |
| <b>2022</b>  | Claim on original or amended 2021 tax return by April 18, 2023 or by the extended due date. | Claim on the 2022 tax return. |
|              | <b>2022</b>   | <b>2023</b>                   |
| <b>2023</b>  | Claim on original or amended 2022 tax return by April 15, 2024 or by the extended due date. | Claim on the 2023 tax return. |

### Corporation Tax Returns:

| Year of Loss | Prior Year Tax Return   | Current Year Tax Return       |
|--------------|---|-------------------------------|
|              | <b>2020</b>   | <b>2021</b>                   |
| <b>2021</b>  | Claim on original or amended 2020 tax return by the current year's original due date or by the extended due date. | Claim on the 2021 tax return. |
|              | <b>2021</b>   | <b>2022</b>                   |
| <b>2022</b>  | Claim on original or amended 2021 tax return by the current year's original due date or by the extended due date. | Claim on the 2022 tax return. |
|              | <b>2022</b>   | <b>2023</b>                   |
| <b>2023</b>  | Claim on original or amended 2022 tax return by the current year's original due date or by the extended due date. | Claim on the 2023 tax return. |

## How to Replace California Tax Returns Lost or Damaged in a Disaster

If your tax returns are lost or damaged in a disaster, we can replace your California tax returns at no cost. Complete form FTB 3516, Request for Copy of Tax Return. Print the name of the disaster at the top of the form, and we will send you copies of your most recently filed tax return.

You can also request a copy of your lost or damaged tax return by writing us a letter that includes all of the following:

- Your name
- Your address
- Your social security number (for personal income tax returns)
- Your California corporation number, California Secretary of State file number, or federal employer identification number (for business entity tax returns)
- The tax year requested
- Your signature

Please send your request to the address listed below.

DATA STORAGE  
FRANCHISE TAX BOARD  
PO BOX 1570  
RANCHO CORDOVA CA  
95741-1570

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## Where to Get Forms to Claim Your Loss

You can download and print California tax forms and publications at [ftb.ca.gov/forms](https://ftb.ca.gov/forms). You can also order forms by calling 800.338.0505.

To order personal income tax forms, select the personal income tax forms option and any of the following form codes when prompted:

- **900** – California Resident Income Tax Booklet (includes Form 540)
- **914** – California Nonresident or Part-Year Resident Income Tax Booklet (includes Form 540NR)
- **908** – Schedule X, California Explanation of Amended Return Changes
- **909** – Schedule D-1, Sales of Business Property
- **926** – Form FTB 3805V, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations - Individuals, Estates, and Trusts
- **937** – Form FTB 3516, Request for Copy of Personal Income or Fiduciary Tax Return

To order business entity tax forms, select business entities tax forms option, and any of the following form codes when prompted:

- **816** – California S Corporation Tax Booklet (includes Form 100S)
- **817** – California Corporation Tax Booklet (includes Form 100)
- **816 and 817** – Form FTB 3805Q, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Corporations
- **937** – Form FTB 3516, Request for Copy of Corporation, Exempt Organization, Partnership, or Limited Liability Company Tax Return

Form 100X, Amended Corporation Franchise or Income Tax Return, is available at [ftb.ca.gov/forms](https://ftb.ca.gov/forms).

## Refunds

Our commitment is to quickly issue refunds to disaster victims.

Taxpayers may e-file their original and amended tax returns. If you electronically file your disaster loss tax return, follow your tax software's instructions to enter the disaster information.

You can also file paper tax returns. To help us process your refund quickly, use black or blue ink to print the name of the disaster at the top of Side 1 of your California tax return (for example: DISASTER – Fork, Barnes, & Mountain Fires 2022).

We give these disaster tax returns top priority and will process them as quickly as possible. Go to [ftb.ca.gov](https://ftb.ca.gov) and click on Where is My Refund to check your refund status.

## Franchise Tax Board Privacy Notice on Collection

Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/privacy](https://ftb.ca.gov/privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/forms](https://ftb.ca.gov/forms) and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax

Board Privacy Notice on Collection – Aviso de Privacidad del Franchise Tax Board sobre la Recaudación. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

## Information and Assistance on Claiming a California Disaster Loss

### Internet and Telephone Assistance

Telephone assistance is available year-round from 7 a.m. until 5 p.m. Monday through Friday, except holidays. Hours are subject to change.

Website: [ftb.ca.gov](https://ftb.ca.gov)  
Telephone: 800.852.5711 from within the United States  
916.845.6500 from outside the United States

California Relay Service: 711 or 800.735.2929 for persons with hearing or speaking limitations.

### Asistencia Por Internet y Teléfono

Asistencia telefónica está disponible durante todo el año desde las 7 a.m. hasta las 5 p.m. de lunes a viernes, excepto días feriados. Las horas están sujetas a cambios.

Sitio web: [ftb.ca.gov](https://ftb.ca.gov)  
Teléfono: 800.852.5711 dentro de los Estados Unidos  
916.845.6500 fuera de los Estados Unidos

Servicio de Retransmisión de California: 711 o 800.735.2929 para personas con limitaciones auditivas o del habla.

## Federal Forms and Information

Common casualty or disaster forms and publications:

- Form 4684, Casualties and Thefts
- Pub. 547, Casualties, Disasters, and Thefts
- Pub. 584, Casualty, Disaster, and Theft Loss Workbook (Personal-Use Property)
- Pub. 584-B, Business Casualty, Disaster, and Theft Loss Workbook

To get forms and other tax information from the IRS, go to [irs.gov](https://irs.gov). You can also call the IRS at **800.829.1040**.

To get federal forms by mail, call **800.TAX.FORM (800.829.3676)**.

## Federal Emergency Management Agency (FEMA)

Call FEMA at **800.462.9029** to get a list of Disaster Recovery Centers in your area. You can access their website at [fema.gov](https://fema.gov).

### Recent Disaster Loss Relief

For a list of the most current California disasters declared by the President and/or the Governor, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **disaster loss for individuals and businesses**.

| Disaster Code | Incident Period                          | Disaster   | County   | Governor Declared (State Loss Throwback Election) <sup>1</sup> | President Declared (Federal Loss Throwback Election) | 100% Disaster Loss Carryover Period |
|---------------|--|--|--|--|--|-------------------------------------|
| 136           | September 2022                           | Fork, Barnes, & Mountain Fires   | Madera, Modoc, Siskiyou  | Yes  | No   | 20 years                            |
| 135           | September 2022                           | Tropical Storm Kay   | Imperial, Inyo, Los Angeles, Riverside, San Bernardino   | Yes  | No   | 20 years                            |
| 134           | June 2022                                | June Storm System (Declared September 2022)                            | Plumas, Tehama   | Yes  | No   | 20 years                            |
| 133           | September 2022                           | Fairview & Mosquito Fires  | El Dorado, Placer, Riverside   | Yes  | No   | 20 years                            |
| 132           | September 2022                           | Mill Fire  | Siskiyou   | Yes  | No   | 20 years                            |
| 131           | July 2022                                | McKinney, China 2, & Evans Fires                                       | Siskiyou   | Yes  | No   | 20 years                            |
| 130           | July 2022                                | Oak Fire   | Mariposa   | Yes  | No   | 20 years                            |
| 129           | January 2022                             | Colorado Fire (Declared July 2022)                                     | Monterey   | Yes  | No   | 20 years                            |
| 128           | October 2021                             | Alisal Fire (Declared July 2022)                                       | Santa Barbara  | Yes  | No   | 20 years                            |
| 127           | December 2021                            | December Winter Storms   | Alameda, Amador, Calaveras, El Dorado, Humboldt, Lake, Los Angeles, Marin, Monterey, Napa, Nevada, Orange, Placer, Sacramento, San Bernardino, San Luis Obispo, San Mateo, Santa Cruz, Sierra, Trinity, Yuba | Yes  | No   | 20 years                            |
| 126           | July 2021, August 2021, & September 2021 | River Complex, French, Washington, Windy, KNP Complex, & Hopkins Fires | Kern, Mendocino, Siskiyou, Trinity, Tulare, Tuolumne   | Yes  | No   | 20 years                            |
| 125           | September 2021                           | Fawn Fire  | Shasta   | Yes  | No   | 20 years                            |
| 124           | August 2021                              | Cache Fire   | Lake   | Yes  | No   | 20 years                            |
| 123           | August 2021                              | Caldor Fire  | <b>Declared by President &amp; Governor:</b> Placer  | Yes  | Yes  | 20 years                            |
|               |  |  | <b>Declared by Governor only:</b> Alpine, Amador, El Dorado  | Yes  | No   | 20 years                            |
| 122           | July 2021 & August 2021                  | Dixie, McFarland, & Monument Fires                                     | <b>Declared by President &amp; Governor:</b> Tehama, Trinity   | Yes  | Yes  | 20 years                            |
|               |  |  | <b>Declared by Governor only:</b> Shasta   | Yes  | No   | 20 years                            |
| 121           | August 2021                              | Antelope & River Fires   | <b>Declared by President &amp; Governor:</b> Nevada, Placer  | Yes  | Yes  | 20 years                            |
|               |  |  | <b>Declared by Governor only:</b> Siskiyou   | Yes  | No   | 20 years                            |
| 120           | July 2021                                | Dixie, Fly, & Tamarack Fires   | <b>Declared by President &amp; Governor:</b> Lassen, Plumas  | Yes  | Yes  | 20 years                            |
|               |  |  | <b>Declared by Governor only:</b> Alpine, Butte  | Yes  | No   | 20 years                            |
| 119           | June 2021 & July 2021                    | Lava & Beckwourth Complex Fires  | Lassen, Plumas, Siskiyou   | Yes  | No   | 20 years                            |

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| Disaster Code | Incident Period              | Disaster  | County  | Governor Declared (State Loss Throwback Election) <sup>1</sup> | President Declared (Federal Loss Throwback Election) | 100% Disaster Loss Carryover Period |
|---------------|------------------------------|---|---|--|--|-------------------------------------|
| 118           | January 2021                 | Extreme Winds                                       | Madera, Mariposa  | Yes  | No   | 20 years                            |
| 117           | January 2021                 | Atmospheric River Storm System                      | Monterey, San Luis Obispo   | Yes  | No   | 20 years                            |
| 116           | September 2020               | CA Wildfires  | Fresno, Los Angeles, Madera, Mendocino, Napa, San Bernardino, San Diego, Shasta, Siskiyou, Sonoma   | Refer to Code 115  | Yes  | 20 years                            |
| 115           | August 2020 & September 2020 | Fires & Extreme Weather Conditions                  | <b>Declared by President &amp; Governor:</b> Butte, Lake, Lassen, Mendocino, Monterey, Napa, San Mateo, Santa Clara, Santa Cruz, Solano, Sonoma, Stanislaus, Trinity, Tulare, Yolo                                | Yes  | Yes  | 20 years                            |
|               |                              |   | <b>Declared by Governor only:</b> All other California counties not listed above  | Yes  | No   | 20 years                            |
| 114           | October 2019                 | Extreme Wind & Fire Weather Conditions              | All CA counties   | Yes  | No   | 20 years                            |
| 113           | October 2019                 | Kincadee & Tick Fires                               | Los Angeles, Sonoma   | Yes  | No   | 20 years                            |
| 112           | October 2019                 | Eagle, Reche, Saddleridge, Sandalwood, & Wolf Fires | Los Angeles, Riverside  | Yes  | No   | 20 years                            |
| 111           | July 2019                    | Earthquake  | Kern, San Bernardino  | Yes  | No   | 20 years                            |
| 110           | February 2019                | Atmospheric River Storm System                      | Amador, Glenn, Lake, Mendocino, and Sonoma  | Yes  | No   | 20 years                            |
| 109           | January 2019 & February 2019 | Atmospheric River Storm System                      | Calaveras, El Dorado, Humboldt, Los Angeles, Marin, Mendocino, Modoc, Mono, Monterey, Orange, Riverside, San Bernardino, San Diego, San Mateo, Santa Barbara, Santa Clara, Shasta, Tehama, Trinity, Ventura, Yolo | Yes  | No   | 20 years                            |
| 108           | November 2018                | Hill & Woolsey Fires                                | Los Angeles, Ventura  | Yes  | Yes  | 20 years                            |
| 107           | November 2018                | Camp Fire   | Butte   | Yes  | Yes  | 20 years                            |
| 106           | August 2018                  | Holy Fire   | Orange, Riverside   | Yes  | No   | 20 years                            |
| 105           | July 2018                    | Ranch, River & Steele Fires                         | Lake <sup>2</sup> , Mendocino, Napa   | Yes  | No <sup>2</sup>                                      | 20 years                            |
| 104           | July 2018                    | Ferguson Fire                                       | Mariposa  | Yes  | No   | 20 years                            |
| 103           | July 2018                    | Carr Fire   | Shasta  | Yes  | Yes  | 20 years                            |
| 102           | July 2018                    | Cranston Fire                                       | Riverside   | Yes  | No   | 20 years                            |
| 101           | July 2018                    | Monsoonal Rainstorm                                 | San Bernardino  | Yes  | No   | 20 years                            |
| 100           | July 2018                    | Holiday Fire  | Santa Barbara   | Yes  | No   | 20 years                            |
| 99            | July 2018                    | West Fire   | San Diego   | Yes  | No   | 20 years                            |
| 98            | July 2018                    | Klamathon Fire                                      | Siskiyou  | Yes  | No   | 20 years                            |
| 97            | June 2018                    | Pawnee Fire   | Lake  | Yes  | No   | 20 years                            |



### Recent Disaster Loss Relief

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| Disaster Code | Incident Period              | Disaster   | County   | Governor Declared (State Loss Throwback Election) <sup>1</sup> | President Declared (Federal Loss Throwback Election) | 100% Disaster Loss Carryover Period |
|---------------|------------------------------|--|--|--|--|-------------------------------------|
| 96            | March 2018                   | March Winter Storms  | Amador, Fresno, Kern, Mariposa, Merced, Stanislaus, Tulare, Tuolumne | Yes  | No   | 20 years                            |
| 95            | January 2018                 | Southern California Mudslides                              | Ventura, Santa Barbara   | Yes  | Yes  | 20 years                            |
| 94            | December 2017                | Lilac Fire   | San Diego  | Yes  | Yes  | 20 years                            |
| 93            | December 2017                | Creek & Rye Fires  | Los Angeles  | Yes  | Yes  | 20 years                            |
| 92            | December 2017                | Thomas Fire  | Ventura, Santa Barbara   | Yes  | Yes  | 20 years                            |
| 91            | October 2017                 | Severe Winter Storms & Snowmelt                            | Inyo, Mono   | Yes  | No   | 20 years                            |
| 90            | October 2017                 | Solano County Atlas Fire                                   | Solano   | Yes  | Yes  | 20 years                            |
| 89            | October 2017                 | Cherokee, LaPorte, Sulphur, Potter, Cascade, Lobo & Canyon | Butte, Lake, Mendocino, Nevada, Orange                               | Yes  | No   | 20 years                            |
| 88            | October 2017                 | Tubbs, Atlas & multiple other fires                        | Napa, Sonoma, Yuba   | Yes  | No   | 20 years                            |
| 87            | August 2017 & September 2017 | Railroad, Pier, Mission & Peak Fires                       | Madera, Mariposa, Tulare   | Yes  | No   | 20 years                            |
| 86            | September 2017               | La Tuna Fire   | Los Angeles  | Yes  | No   | 20 years                            |
| 85            | August 2017                  | Ponderosa Fire   | Butte  | Yes  | No   | 20 years                            |
| 84            | August 2017                  | Helena Fire  | Trinity  | Yes  | No   | 20 years                            |
| 83            | December 2016                | Siskiyou County Rainstorm (Declared August 2017)           | Siskiyou   | Yes  | No   | 20 years                            |
| 82            | July 2017                    | San Bernardino County Rainstorm                            | San Bernardino   | Yes  | No   | 20 years                            |
| 81            | July 2017                    | Modoc County Fires   | Modoc  | Yes  | No   | 20 years                            |
| 80            | July 2017                    | Detwiler Fire  | Mariposa   | Yes  | No   | 20 years                            |
| 79            | July 2017                    | Alamo & Whittier Fires                                     | Santa Barbara  | Yes  | No   | 20 years                            |
| 78            | July 2017                    | Wall Fire  | Butte  | Yes  | No   | 20 years                            |

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For a list of the most current California disasters declared by the President and/or the Governor, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **disaster loss for individuals and businesses**.

| Disaster Code | Incident Period | Disaster               | County   | Governor Declared (State Loss Throwback Election) <sup>1</sup> | President Declared (Federal Loss Throwback Election) | 100% Disaster Loss Carryover Period |
|---------------|-----------------|------------------------|--|--|--|-------------------------------------|
| 77.1          | February 2017   | February Winter Storms | <b>Declared by President &amp; Governor:</b> Alameda, Amador, Butte, Calaveras, El Dorado, Humboldt, Lake, Lassen, Marin, Mendocino, Merced, Mono, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Benito, San Luis Obispo, Santa Clara, Santa Cruz, Shasta, Sierra, Siskiyou, Sonoma, Sutter, Trinity, Tuolumne, Yolo, Yuba                     | Yes  | Yes  | 20 years                            |
|               |                 |                        | <b>Governor only:</b> Alpine, Colusa, Del Norte, Fresno, Glenn, Kern, Kings, Los Angeles, Mariposa, Modoc, San Bernardino, San Diego, San Joaquin, San Mateo, Santa Barbara, Stanislaus, Tehama, Ventura   | Yes  | No   | 20 years                            |
| 77            | January 2017    | January Winter Storms  | <b>Declared by President &amp; Governor:</b> Alameda, Butte, Calaveras, Contra Costa, El Dorado, Humboldt, Inyo, Lake, Lassen, Marin, Mendocino, Merced, Mono, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Benito, San Luis Obispo, Santa Clara, Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Trinity, Tuolumne, Yolo, Yuba | Yes  | Yes  | 20 years                            |
|               |                 |                        | <b>Governor only:</b> Alpine, Fresno, Kern, Kings, Los Angeles, Madera, Modoc, Orange, Riverside, San Bernardino, San Diego, San Francisco, San Mateo, Santa Barbara, Stanislaus, Tehama, Tulare, Ventura  | Yes  | No   | 20 years                            |
| 76            | December 2016   | December Winter Storms | Del Norte, Humboldt, Mendocino, Shasta, Santa Cruz, Trinity  | Yes  | No   | 20 years                            |
| 75            | August 2016     | Blue Cut Fire          | San Bernardino   | Yes  | No   | 20 years                            |
| 74            | August 2016     | Clayton Fire           | Lake   | Yes  | No   | 20 years                            |
| 73            | August 2016     | Chimney Fire           | San Luis Obispo  | Yes  | No   | 20 years                            |
| 72            | July 2016       | Soberanes Fire         | Monterey   | Yes  | No   | 20 years                            |
| 71            | July 2016       | Sand Fire              | Los Angeles  | Yes  | No   | 20 years                            |
| 70            | June 2016       | Erskine Fire           | Kern   | Yes  | No   | 20 years                            |

<sup>1</sup>For taxable years beginning on or after January 1, 2014 and before January 1, 2024, the state throwback election may be made on or before the later of:

- The due date of the tax return, including extensions for the taxable year in which the disaster actually occurred.
- The due date of the tax return, including extensions for the taxable year immediately preceding the tax year of occurrence.

Note – For taxable years on or before January 1, 2014, if California legislature passed legislation that extends the election date by listing the disaster in R&TC, the state throwback election could be made.

<sup>2</sup>The President declared a major disaster for Lake County.