



# TaxNewsFlash

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## IRS provides tax relief for taxpayers affected by storms and tornadoes in Nebraska

The IRS has announced tax relief for individuals and businesses in Nebraska affected by severe storms, straight-line winds, and tornadoes that occurred on April 25, 2024. The affected taxpayers now have until September 3, 2024, to file various federal individual and business tax returns and make tax payments.

According to the IRS release—[NE-2024-12](#) (May 9, 2024)— the relief applies to those in Douglas and Washington counties following the disaster declaration issued by the Federal Emergency Management Agency (FEMA).

The declaration permits the IRS to postpone certain tax-filing and tax-payment deadlines for taxpayers who reside or have a business in the disaster area. For instance, certain deadlines falling on or after April 25, 2024, and before September 3, 2024, are granted additional time to file through September 3, 2024. As a result, affected individuals and businesses will have until September 3, 2024, to file returns and pay any taxes that were originally due during this period.

The September 3, 2024, deadline also applies to any payment normally due during this period, including the quarterly estimated tax payment due on June 17, 2024, and the quarterly payroll and excise tax returns normally due on April 30, 2024 and July 31, 2024. In addition, penalties on payroll and excise tax deposits due on or after April 25, 2024, and before May 10, 2024, will be abated as long as the tax deposits are made by May 10, 2024.

If an affected taxpayer receives a late filing or late payment penalty notice from the IRS that has an original filing, payment or deposit due date that falls within the postponement period, the taxpayer should call the telephone number on the notice to have the IRS abate the penalty.

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