

TaxNewsFlash

United States

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Notice 2024-72: IRS provides new relief for taxpayers affected by terroristic action in Israel

The IRS today issued [Notice 2024-72](#) to provide new relief under section 7508A for persons that the Secretary of the Treasury has determined to be affected by the terroristic action in the State of Israel throughout 2023 and 2024. Additional relief may be provided in the future.

As explained in a related IRS release—[IR-2024-252](#) (October 1, 2024)—the notice postpones a wide range of tax filing and payment deadlines until September 30, 2025. Notice 2024-72 covers similar groups but is separate from [Notice 2023-71](#), which originally provided relief to taxpayers affected by the October 7, 2023 attacks in Israel. Today's notice (along with Notice 2023-71) postpones various tax filing and payment deadlines that occurred or will occur during the period from October 7, 2023, through September 30, 2025, for taxpayers eligible for relief under both notices. As a result, affected individuals and businesses have until September 30, 2025, to file returns and pay any taxes that are due during this period.

The taxpayer acts that are postponed until September 30, 2025, include (but are not limited to):

- Filing any return of income tax, estate tax, gift tax, generation-skipping transfer tax, excise tax (other than firearms tax), harbor maintenance tax, or employment tax
- Paying any income tax, estate tax, gift tax, generation-skipping transfer tax, excise tax (other than firearms tax), harbor maintenance tax, or employment tax, or any installment of those taxes
- Making contributions to a qualified retirement plan
- Filing a petition with the Tax Court
- Filing a claim for credit or refund of any tax
- Bringing suit upon a claim for credit or refund of any tax

The following taxpayers qualify for relief:

- Any individual whose principal residence, and any business entity or sole proprietor whose principal place of business, is located in the State of Israel, the West Bank, or Gaza (covered area)
- Any individual affiliated with a recognized government or philanthropic organization and who is assisting in the covered area, such as a relief worker

- Any individual, business entity or sole proprietor, or estate or trust whose tax return preparer or records necessary to meet a deadline for postponed acts are located in the covered area
- Any spouse of an affected taxpayer, solely with regard to a joint return of two married individuals
- Any individual visiting the covered area who was killed, injured, or taken hostage as a result of the terroristic action

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