



# TaxNewsFlash

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## IRS provides tax relief for taxpayers of San Carlos Apache Tribe in Arizona affected by Watch Fire

The IRS today announced tax relief for individuals and businesses of the San Carlos Apache Tribe in Arizona affected by the Watch Fire that began on July 10, 2024. The affected taxpayers now have until February 3, 2025, to file various individual and business tax returns and make tax payments.

According to the IRS release—[IR-2024-268](#) (October 11, 2024)—following a disaster declaration by the Federal Emergency Management Agency (FEMA), individuals and households that reside or have a business in the San Carlos Apache Tribe in Arizona qualify for tax relief.

The tax relief postpones until February 3, 2025, various tax filing and payment deadlines that occurred from July 10, 2024, through February 3, 2025. The February 3, 2025 deadline thus now applies to:

- Any individual, business or tax-exempt organization that has a valid extension to file their 2023 federal return. The IRS noted, however, that payments on these returns are not eligible for the extra time because they were due last spring before the Watch Fire occurred.
- Quarterly estimated income tax payments normally due on September 16, 2024, and January 15, 2025
- Quarterly payroll and excise tax returns normally due on July 31, 2024, October 31, 2024, and January 31, 2025

In addition, penalties for failing to make payroll and excise tax deposits due on or after July 10, 2024, and before July 25, 2024, will be abated, as long as the deposits are made by July 25, 2024.

The IRS will automatically identify taxpayers located in the covered disaster area and apply the filing and payment relief. However, affected taxpayers who reside or have a business outside the covered disaster area must call the IRS disaster hotline to request this tax relief. Moreover, if any affected taxpayer receives a late filing or payment penalty notice from the IRS that falls within the postponement period, they need to contact the IRS at the number provided on the notice to have the penalty abated.

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