



TaxNewsFlash

United States

No. 2024-435
November 13, 2024

IRS provides tax relief for taxpayers in Cheyenne River Sioux Tribe in South Dakota affected by storms

The IRS announced tax relief for individuals and businesses located in the Cheyenne River Sioux Tribe in South Dakota affected by severe storms, straight-line winds, and flooding that began on July 13, 2024. These taxpayers now have until February 3, 2025, to file various federal tax returns and make tax payments following the disaster declaration by the Federal Emergency Management Agency (FEMA).

According to the IRS release—[SD-2024-14](#) (November 12, 2024)—the February 3, 2025 deadline applies to:

- Individuals with a valid extension for their 2023 returns
- Businesses with original or extended due dates
- Quarterly estimated tax payments
- Quarterly payroll and excise tax returns

Penalties on payroll and excise tax deposits due on or after July 13, 2024, and before July 29, 2024, will be abated as long as the tax deposits were made by July 29, 2024.

kpmg.com/socialmedia



The information contained in TaxNewsFlash is not intended to be "written advice concerning one or more Federal tax matters" subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230, as the content of this document is issued for general informational purposes only, is intended to enhance the reader's knowledge on the matters addressed therein, and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any member firm.

Direct comments, including requests for subscriptions, to [Washington National Tax](#). For more information, contact KPMG's Federal Tax Legislative and Regulatory Services Group at +1 202.533.3712, 1801 K Street NW, Washington, DC 20006-1301.

To unsubscribe from TaxNewsFlash, reply to [Washington National Tax](#).

[Privacy](#) | [Legal](#)