



# TaxNewsFlash

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## IRS provides tax relief to taxpayers in the Crow Tribe of Montana affected by severe storms and straight-line winds

The IRS today announced disaster tax relief for individuals and businesses affected by severe storms and straight-line winds in the Crow Tribe of Montana that began on August 6, 2024.

The relief announced in the IRS release—[MT-2024-02](#) (November 20, 2024):

- Applies to any area designated by the Federal Emergency Management Agency (FEMA), currently including the Crow Reservation in southeastern Montana
- Postpones to February 3, 2025, various tax filing and payment deadlines that occurred starting on August 6, 2024, and before February 3, 2025, including:
  - Individuals with a valid extension for their 2023 returns
  - Business with an original or extended due date
  - Quarterly estimated tax payments
  - Quarterly payroll and excise tax returns

Penalties on payroll and excise tax deposits due on or after August 6, 2024, and before August 21, 2024, will be abated as long as the tax deposits were made by August 21, 2024.

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