



TaxNewsFlash

United States

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Notice 2025-53: New tax relief for taxpayers affected by terrorist action in Israel

The IRS today released [Notice 2025-53](#) providing tax relief for individuals and entities affected by terrorist actions in the State of Israel during 2024 and 2025. Under Code section 7508A, the Secretary of the Treasury has determined that these events qualify as “terroristic action” as defined in section 692(c)(2), enabling the IRS to postpone certain tax-related deadlines for affected taxpayers.

Affected taxpayers include individuals whose principal residence, and businesses or sole proprietors whose principal place of business, is located in the State of Israel, the West Bank, or Gaza. The IRS will automatically identify taxpayers in the covered area based on previously filed returns, but those not automatically identified may request relief by contacting the IRS disaster hotline.

For these taxpayers, the IRS is postponing through September 30, 2026, the due dates for filing returns, making payments, and performing other time-sensitive tax acts that would otherwise be due between September 30, 2025, and September 30, 2026. Similarly, the IRS is extending its own deadlines for assessing taxes, issuing notices or demands, collecting liabilities, and processing credits or refunds for affected taxpayers.

This notice also coordinates with previous IRS relief notices (Notice 2023-71 and Notice 2024-72 ([read TaxNewsFlash](#))) issued in response to earlier terrorist actions in Israel. Taxpayers eligible for relief under these prior notices and the current notice have until September 30, 2026, to complete postponed acts.

Read a related IRS release—[IR-2025-97](#) (September 30, 2025)

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