



TaxNewsFlash

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IRS provides tax relief for taxpayers affected by storms and flooding in Sisseton-Wahpeton Oyate Tribal Nation in South Dakota and North Dakota

The IRS on October 29, 2025, announced tax relief for individuals and businesses in the Sisseton-Wahpeton Oyate Tribal Nation located in South Dakota and North Dakota affected by severe storms and flooding that began on June 12, 2025. These taxpayers now have until February 2, 2026, to file various federal individual and business tax returns and make tax payments.

According to the IRS releases—[SD-2025-01](#) and [ND-2025-01](#)—individuals and households residing or having a business in the Sisseton-Wahpeton Oyate Tribal Nation qualify for tax relief, following the disaster declaration issued by the Federal Emergency Management Agency (FEMA).

The relief extends until February 2, 2026, the deadline for filing returns and paying taxes that were originally due on or before June 12, 2025. The extended deadline applies to:

- Individual income tax returns and payments normally due on or after June 12, 2025
- 2025 contributions to IRAs and health savings accounts for eligible taxpayers
- Estimated tax payments normally due on June 16, 2025, September 15, 2025, and January 15, 2026
- Penalties on payroll and excise tax deposits due on or after June 12, 2025, and before June 27, 2025, as long as the tax deposits are made by June 27, 2025
- Quarterly payroll and certain excise tax returns normally due on July 31, 2025, October 31, 2025, and January 31, 2026

Taxpayers receiving late filing or payment penalty notices may contact the IRS to request penalty abatement.

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