



TaxNewsFlash

United States

No. 2025-353
December 12, 2025

IRS announces tax relief for taxpayers affected by storms (Leech Lake Band of Ojibwe Tribal Nation)

The IRS has announced tax relief for individuals and businesses in the Leech Lake Band of Ojibwe Tribal Nation affected by severe storms and straight-line winds that began on June 21, 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 release—[MN-2025-01](#) (December 11, 2025)—following the disaster declaration issued by the Federal Emergency Management Agency (FEMA), individuals and households that reside or have a business on the Leech Lake Reservation in Minnesota qualify for tax relief. The IRS will postpone certain tax-filing and tax-payment deadlines falling on or after June 21, 2025, and before February 2, 2026.

The February 2, 2026, deadline applies to:

- Individual income tax returns and payments normally due on or after June 21, 2025
- 2025 contributions to individual retirement arrangements (IRAs) and health savings accounts (HSAs) for eligible taxpayers
- Estimated tax payments normally due on September 15, 2025, and January 15, 2026

Penalties on payroll and excise tax deposits due on or after June 21, 2025, and before July 7, 2025, will be abated if the tax deposits were made by July 7, 2025.

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