

# TaxNewsFlash

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## IRS provides tax relief for taxpayers affected by storms and flooding in Montana

The IRS announced tax relief for individuals and businesses in Montana affected by severe storms and flooding that began on December 10, 2025. These taxpayers now have until May 1, 2026, to file various federal individual and business tax returns and make tax payments.

According to the IRS release—[\*\*MT-2026-02\*\*](#)—following the disaster declaration issued by the Federal Emergency Management Agency (FEMA), individuals and households that reside or have a business in Blackfeet Indian Reservation, Lincoln, and Sanders counties qualify for tax relief.

The May 1, 2026, deadline applies to:

- Individual income tax returns and payments normally due on or after December 10, 2025
- 2025 contributions to individual retirement arrangements (IRAs) and health savings accounts (HSAs) for eligible taxpayers
- Estimated tax payments normally due on January 15, 2025, and April 15, 2026
- Quarterly payroll and certain excise tax returns normally due on February 2, 2026, and April 30, 2026

Penalties on payroll and excise tax deposits due on or after December 10, 2025, and before December 29, 2025, will be abated if the tax deposits were made by December 29, 2025.

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