



TaxNewsFlash

Cooperatives

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Notice 2026-24: Relief from addition to tax for underpayment of estimated income tax for farmers and fishermen

The IRS today released [Notice 2026-24](#), providing a waiver of the addition to tax under section 6654 for underpayment of estimated income tax for individual farmers and fishermen who, by April 15, 2026, file a calendar-year 2025 federal income tax return and pay in full any tax reported as due on the return.

For more information, contact a KPMG tax professional in Washington National Tax:

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