



TaxNewsFlash

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IRS announces tax relief for taxpayers affected by Super Typhoon Sinlaku in Commonwealth of Northern Mariana Islands

The IRS today announced tax relief for individuals and businesses affected by Super Typhoon Sinlaku in the Commonwealth of the Northern Mariana Islands that began on April 11, 2026. Taxpayers in the disaster area now have until November 2, 2026, to file certain federal individual and business tax returns and make tax payments originally due during this period.

According to the IRS release—[NMI-2026-01](#) (May 4, 2026)—following the disaster declaration issued by the Federal Emergency Management Agency (FEMA), individuals and households affected by Super Typhoon Sinlaku that reside or have a business in the Northern Islands, Rota, Saipan and Tinian qualify for tax relief.

The declaration permits the IRS to postpone certain tax-filing and tax-payment deadlines for taxpayers who reside or have a business in the disaster area. For instance, for certain deadlines falling on or after April 11, 2026, and on or before November 2, 2026, taxpayers are granted additional time to file.

Individual income tax returns and payments, as well as quarterly payroll and certain excise tax returns normally due on April 30, 2026, July 31, 2026, and October 31, 2026, are covered by the extension. Penalties on payroll and excise tax deposits due on or after April 11, 2026, and before April 27, 2026, will be abated as long as the tax deposits are made by April 27, 2026.

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