



TaxNewsFlash

United States

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IRS grants tax relief for Tribal Nations affected by severe storms in Arizona and Montana

The IRS today announced tax relief for individuals and businesses within certain Tribal nations in Arizona and Montana affected by recent severe weather events, postponing various filing and payment deadlines to September 28, 2026.

Following disaster declarations issued by the Federal Emergency Management Agency (FEMA), affected taxpayers who reside or have businesses in the designated disaster areas qualify for the postponed deadlines. This relief applies to taxpayers in the Crow Tribe of Montana, the Fort Peck Assiniboine and Sioux Tribes of Montana, and the San Carlos Apache Tribe of Arizona.

- **Arizona:** The relief applies to the designated area of the San Carlos Apache Tribe, which was affected by severe storms and flooding from October 10 through October 13, 2025. Affected individuals and businesses in this area also have until September 28, 2026, to file federal returns and pay taxes originally due on or after October 10, 2025. This relief covers individual income tax returns and quarterly payroll and excise tax returns normally due on October 31, 2025, January 31, 2026, April 30, 2026, and July 31, 2026. Additionally, penalties on payroll and excise tax deposits due on or after October 10, 2025, and before October 27, 2025, will be abated if the deposits were made by October 27, 2025. Read the IRS release—[AZ-2026-01](#)
- **Montana:** The relief applies to the Crow Reservation of the Crow Tribe and the designated area of the Fort Peck Assiniboine and Sioux Tribes. Affected taxpayers in the Crow Reservation experienced a severe winter storm and straight-line winds from December 17 through December 19, 2025, while those in the Fort Peck Assiniboine and Sioux Tribes experienced similar severe weather from December 17 through December 18, 2025. For both Montana groups, the IRS postponed to September 28, 2026, the deadlines for individual income tax returns, payments, and quarterly payroll and excise tax returns normally due on or after December 17, 2025. Furthermore, the IRS will abate penalties on payroll and excise tax deposits due on or after December 17, 2025, and before January 2, 2026, provided the deposits were made by January 2, 2026. Read the IRS releases—[MT-2026-03](#) and [MT-2026-04](#)

If an affected taxpayer receives a late filing or late payment penalty notice from the IRS for an original due date falling within these postponement periods, the taxpayer should call the telephone number on the notice to have the penalty abated.

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