



News Release

Disaster Relief

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IRS announces tax relief for taxpayers impacted by April wildfires in central Nebraska, various deadlines postponed to Feb. 1, 2027

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WASHINGTON — The Internal Revenue Service announced today tax relief for individuals and businesses affected by the Pressey Fire in central Nebraska that began on April 22, 2026. These taxpayers now have until Feb. 1, 2027, to file various federal individual and business tax returns and make tax payments.

Following the disaster declaration issued by the State of Nebraska, individuals and households that reside or have a business in Custer County 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, certain deadlines falling on or after April 22, 2026, and before Feb. 1, 2027, are granted additional time to file.

As a result, affected individuals and businesses will have until Feb. 1, 2027, to file returns and pay any taxes that were originally due during this period.

The Feb. 1, 2027, deadline applies to individuals who had a valid extension to file their 2025 individual income tax return. Because tax payments related to these 2025 returns were due on April 15, 2026, those payments are not eligible for this relief.

Penalties on payroll and excise tax deposits due on or after April 22, 2026, and before May 7, 2026, will be abated as long as the tax deposits are made by May 7, 2026.

The Feb. 1, 2027, deadline also applies to affected quarterly payroll and certain excise tax returns normally due on July 31, 2026, and Nov. 2, 2026.

If an affected taxpayer receives a late filing or late payment penalty notice from the IRS that has an original filing, payment or deposit due date that falls within the postponement period, the taxpayer should call the telephone number on the notice to have the IRS abate the penalty.

Under the recently enacted Disaster Related Extension of Deadlines Act, Public Law 119-64, the postponement of a federal tax return deadline due to a federally declared disaster is treated as an extension for purposes of calculating the limit on a tax refund, giving affected taxpayers additional time to claim a refund or credit.

Covered disaster area

The locality listed above constitutes a covered disaster area for purposes of Treas. Reg. §301.7508A-1(d)(2) and are entitled to the relief detailed below.

Affected taxpayers

Taxpayers considered to be affected taxpayers eligible for the postponement of time to file returns, pay taxes and perform other time-sensitive acts are those taxpayers listed in Treas. Reg. § 301.7508A-1(d)(1), and include individuals who live, and businesses (including tax-exempt organizations) whose principal place of business is located, in the covered disaster area. Taxpayers not in the covered disaster area, but whose

records necessary to meet a deadline listed in Treas. Reg. § 301.7508A-1(c) are in the covered disaster area, are also entitled to relief. In addition, all relief workers affiliated with a recognized government or philanthropic organization assisting in the relief activities in the covered disaster area and any individual visiting the covered disaster area who was killed or injured as a result of the disaster are entitled to relief.

Under section 7508A, the IRS gives affected taxpayers until Feb. 1, 2027, to file most tax returns (including individual, corporate, and estate and trust income tax returns; partnership returns, S corporation returns, and trust returns; estate, gift, and generation-skipping transfer tax returns; annual information returns of tax-exempt organizations; and employment and certain excise tax returns), that have either an original or extended due date occurring on or after April 22, 2026, and before Feb. 1, 2027.

Estimated income tax payments originally due on or after April 22, 2026, are postponed through Feb. 1, 2027, and affected taxpayers will not be subject to penalties for failure to pay estimated tax installments as long as such payments are paid on or before Feb. 1, 2027.

The IRS also gives affected taxpayers until Feb. 1, 2027, to perform other time-sensitive actions described in Treas. Reg. § 301.7508A-1(c)(1) and Rev. Proc. 2018-58, 2018-50 IRB 990 (December 10, 2018), that are due to be performed on or after April 22, 2026, and before Feb. 1, 2027.

Unless an act is specifically listed in Rev. Proc. 2018-58, the postponement of time to file and pay does not apply to information returns in the W-2, 1094, 1095, 1097, 1098 or 1099 series; to Forms 1042-S, 3921, 3922 or 8027; or to employment and excise tax deposits. However, penalties on deposits due on or after April 22, 2026, and before May 7, 2026, will be abated as long as the tax deposits were made by May 7, 2026.

Other Relief

The IRS will waive the usual fees for requests for copies of previously filed tax returns for affected taxpayers. Taxpayers should put the assigned declaration number **(SD-0011-DR)**, in bold letters at the top of [Form 4506, Request for Copy of Tax Return](#), or [Form 4506-T, Request for Transcript of Tax Return, as appropriate](#), and submit it to the IRS.

Qualified disaster relief payments are generally excluded from gross income. This means that affected taxpayers can exclude from their gross income amounts received from a government agency for reasonable and necessary personal, family, living or funeral expenses, as well as for the repair or rehabilitation of their home, or for the repair or replacement of its contents. See [Publication 525](#) for details.

Additional relief may be available to affected taxpayers who participate in a retirement plan or individual retirement arrangement (IRA). For example, a taxpayer may be eligible to take a special disaster distribution that would not be subject to the additional 10% early distribution tax and that the taxpayer may take into income over three years. See [Form 8915-F, Qualified Disaster Retirement Plan Distributions and Repayments](#) and [Disaster relief frequently asked questions: Retirement plans and IRAs under the SECURE 2.0 Act of 2022](#). Taxpayers may also be eligible to make a hardship withdrawal. Each plan or IRA has specific rules and guidance for their participants to follow.

For anyone affected by a natural disaster, the government may further extend the due date for filing the Report of Foreign Bank and Financial Accounts (FBAR). Be sure to review relevant [FBAR relief notices](#) for complete information.

The IRS may provide additional disaster relief in the future.

Taxpayers who do not qualify for disaster tax relief may qualify for reasonable cause penalty abatement. See [Penalty relief for reasonable cause](#) for additional information.

Affected taxpayers who are contacted by the IRS on a collection or examination matter should explain how the disaster impacts them so that the IRS can provide appropriate consideration to their case. Taxpayers may [download forms and publications](#) from the official IRS website, IRS.gov.

Reminder about tax return preparation options

- Eligible individuals or families can get free help preparing their tax return at [Volunteer Income Tax Assistance \(VITA\)](#) or [Tax Counseling for the Elderly \(TCE\)](#) sites. To find the closest free tax help site, use the [VITA Locator Tool](#) or call [800-906-9887](#). *Note that normally, VITA sites cannot help claim disaster losses.*
- To find an AARP Tax-Aide site, use the [AARP Site Locator Tool](#) or call [888-227-7669](#).
- Any individual or family whose adjusted gross income (AGI) was \$89,000 or less in 2025 can use [IRS Free File's Guided Tax Software](#) at no cost. There are products in English and Spanish.
- Another Free File option is [Free File Fillable Forms](#). These are electronic federal tax forms, equivalent to a paper 1040 and are designed for taxpayers who are comfortable filling out IRS tax forms. Anyone, regardless of income, can use this option.
- [MilTax](#), a Department of Defense program, offers free return preparation software and electronic filing for federal tax returns and up to three state income tax returns. It's available for all military members and some veterans, with no income limit.