Internal Revenue Service
Media Relations Office
Washington, D.C.

Media Contact: 202.317.4000
Public Contact: 800.829.1040
www.irs.gov/newsroom

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

NE-2026-03, Aug. 25, 2026

WASHINGTON — The Internal Revenue Service announced today tax relief for individuals and businesses in parts of Nebraska that were affected by wildfires that began on March 12, 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 Morrill, Garden, Arthur, Keith, Grant, Lincoln, Dawson, Frontier, Saunders, and Red Willow counties qualify for tax relief. The same relief will be available to any other counties added later to the disaster area. The current list of eligible localities is always available on the Tax relief in disaster situations page on IRS.gov.

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 March 12, 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 individual income tax returns and payments normally due on or after March 12, 2026. Penalties on payroll and excise tax deposits due on or after March 12, 2026, and before March 27, 2026, will be abated as long as the tax deposits were made by March 27, 2026.

The Feb. 1, 2027, deadline also applies to affected quarterly payroll and certain excise tax returns normally due on April 30, July 31, and Nov. 2.

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 (H.R. 1491), 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. This legislation gives affected taxpayers additional time to claim a refund or credit.

The IRS automatically identifies taxpayers located in the covered disaster area and applies filing and payment relief. But affected taxpayers who reside or have a business located outside the covered disaster area should call the IRS Special Services toll-free number at 866-562-5227 to request this tax relief. Tax practitioners in the covered disaster area, who maintain records necessary to meet a filing or payment deadline for taxpayers located outside the disaster area, may contact the IRS Special Services; if the practitioner maintains the necessary records of ten or more clients, please refer to Bulk requests from practitioners for disaster relief for additional guidance.

Covered disaster area
The localities 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 March 12, 2026, and before Feb. 1, 2027.

Estimated income tax payments originally due on or after March 12, 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 (Dec. 10, 2018), that are due to be performed on or after March 12, 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 March 12, 2026, and before March 27, 2026, will be abated as long as the tax deposits were made by March 27, 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 disaster declaration number **(SD-0010-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.

Affected individuals who have received any relief payments in connection with the wildfires described in this Announcement should see Publication 525, Taxable and Nontaxable Income, and consult their tax return preparer, to determine whether these payments are included in gross income.

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.