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IRS offers tax relief for taxpayers affected by South Dakota storms

The IRS announced that taxpayers who have been affected by the storms, tornadoes, and flooding that began on September 9, 2019, in South Dakota may qualify for tax relief.

The IRS release—[SD-2019-04](#) (November 19, 2019)—notes that the president declared a major disaster occurred in South Dakota; Subsequently, the IRS announced that affected taxpayers in Brookings, Charles Mix, Davison, Hanson, Hutchinson, Lake, Lincoln, McCook, Minnehaha, Moody, Yankton, and Aurora (added January 9, 2020) counties, and the Flandreau Santee Indian Reservation and the Yankton Indian Reservation may qualify for tax relief.

The available tax relief includes certain postponed deadlines for taxpayers who reside or have a business in the disaster area—including certain deadlines falling on or after September 9, 2019, and before January 31, 2020. These taxpayers are allowed additional time to file through January 31, 2020. In addition penalties on payroll and excise tax deposits due on or after September 9, 2019, and before September 24, 2019, may be abated.

The IRS release concludes that if an affected taxpayer receives a late-filing or late-payment penalty notice from the IRS that has an original or extended filing, payment or deposit due date that falls within the postponement period, the taxpayer is directed to call the telephone number on the notice to have the IRS abate the penalty.

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