

Process for states requesting IRS filing and payment relief

Background

On July 24, 2025, the Filing Relief for Natural Disasters Act ([Pub. L. No. 119-29](#)) was enacted (adding section 7508A(c)), which allows state governors to request that the Secretary of the Treasury (“Secretary”) provide federal tax filing and payment relief to taxpayers impacted by state-declared disasters (i.e., the state’s request is the trigger).

Note that this relief is at the Secretary’s discretion and should not be confused with the mandatory relief under Section 7508A(e). Section 7508A(e) provides an automatic, mandatory 120-day extension of certain tax acts when the President makes a major disaster declaration that provides individual assistance under Section 408 of the Stafford Act.

State-trigger process

Step 1. Under the state-trigger process, the governor must submit a written request to the Secretary to apply the rules of Section 7508A(a).

- i. Section 7508A(a) grants discretionary authority to the Secretary to provide tax filing and payment relief for a period not to exceed one year.
- ii. The term “state” includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.
- iii. The statute indicates that action by FEMA is not a requisite factor in this request.
- iv. We have provided a template letter that a governor may send to the Secretary.

Step 2. The Secretary then has the discretion to provide the requested disaster relief.

- i. The Secretary provides no formal announcement of acceptance.
- ii. If relief is approved, the IRS will issue a press release indicating relief.
- iii. If relief is not approved, no response is anticipated.

Example

On Feb. 2, 2026, the governor of Louisiana submitted a written request to the Secretary requesting an extension of tax deadlines, pursuant to Section 7508A(c), due to the damage and disruption caused by Winter Storm Fern.

Approximately two weeks later, the IRS issued a news release granting Louisiana residents filing relief for tax filings and payments due after Jan. 22, 2026, and on or before March 31, 2026. Although the Secretary may grant up to one year, this request resulted in a brief postponement to tax deadlines.