

FILING AND PAYMENT EXTENSION FOR THOSE AFFECTED BY THE BOSTON MARATHON EXPLOSIONS

Notice 2013-30

This notice provides a 3-month extension of time to file and pay tax under sections 6081 and 6161 of the Internal Revenue Code (Code) for those individuals affected by the Boston Marathon explosions.

BACKGROUND

Generally, the Code requires individuals to file their individual income tax returns and pay tax on or before April 15th (or the next succeeding day that is not a Saturday, Sunday, or legal holiday). Secs. 6072(a), 6151(a) and 7503. Section 6651 of the Code imposes an addition to tax when a taxpayer does not file a return or pay the tax shown on the return by the extended due date for filing a return or payment of tax.

Section 6081(a) of the Code authorizes the Secretary to grant an extension of time to file any return. Such extension may not exceed 6 months. Section 6161(a) of the Code authorizes the Secretary to extend the time to pay tax. Such extension generally may not exceed 6 months. Interest, however, will apply on any amounts paid after the date that the tax was due without regard to the extension. Sec. 6601(b).

On April 15, 2013, two explosive devices were detonated in Boston, Massachusetts near the finish line of the Boston Marathon (the Boston Marathon explosions). The resulting explosions injured hundreds of individuals, some fatally, who were participating in, or watching, the Boston Marathon or who were in the general vicinity of the race's finish line. Several streets and offices in the Boston area remained

closed after the explosions for law enforcement to investigate the explosions and pursue suspects, disrupting business activity in the area and potentially the ability of some taxpayers and return preparers to access their files.

RELIEF FOR THOSE AFFECTED BY THE BOSTON MARATHON EXPLOSIONS

The Internal Revenue Service (Service) is granting an extension of time to file 2012 tax returns and pay any tax due on those returns until July 15, 2013, to those affected by the Boston Marathon explosions. The Service will not impose an addition to tax for late filing or payment on these individuals provided they file their tax returns and pay any tax due by July 15, 2013, regardless of whether the individual requested an extension of time to file on or before April 15, 2013. By law, however, interest will apply to any payments made after the April due date for payment.

This relief applies to all individuals who live in Suffolk County, Massachusetts, including the city of Boston, victims of the explosions, their families, first responders, others impacted by the tragedy who live outside of Suffolk County, and taxpayers whose tax return preparers were adversely affected. The Service will automatically provide this relief to any individual living in Suffolk County. Eligible taxpayers living outside Suffolk County can claim this relief by calling 1-866-562-5227 starting Tuesday, April 23, and identifying themselves to the Service before filing a return or making a payment. Eligible taxpayers who receive notices requesting the payment of additions to tax for late filing or payment from the Service can call this number to have these additions to tax abated. Taxpayers affected by the events surrounding the Boston Marathon explosion with a filing or payment requirement other than an individual income

tax requirement (Form 1040 series requirement) from April 15, 2013 to April 19, 2013, inclusive, also may receive relief. These taxpayers should call 1-866-562-5227 if they receive a notice requesting the payment of additions to tax for late filing or payment to have these additions abated.

Individual taxpayers eligible for this relief who need more time to file their returns may receive an additional extension of time to file their returns to October 15, 2013, by filing Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*, by July 15, 2013. This additional extension of time to file will not further extend the time for payment of tax. Forms, instructions, and other tax assistance are available on IRS.gov. The IRS toll-free number for general tax questions is 1-800-829-1040.

CONTACT INFORMATION

The principal author of this notice is Mary E. Keys of the Office of Associate Chief Counsel (Procedure & Administration). For further information regarding this notice, contact Ms. Keys at (202) 622-4570 (not a toll-free call).