



OFFICE OF  
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

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CONEX-109629-07

The Honorable William D. Delahunt  
Member, U.S. House of Representatives  
146 Main Street  
Hyannis, MA 02601

Dear Congressman Delahunt:

I apologize for the delay in responding to your e-mail inquiry dated February 20, 2007, on behalf of your constituent, . requested guidance on the rules that postponed the filing and payment deadlines of corporate taxes for taxpayers affected by Hurricane Katrina. He also inquired about legislation enacted in 2002, but in a conversation with Ms. Norma Rotunno, a docket attorney in my office, said that he does not need information about the 2002 legislation.

We can postpone the time up to one year for performing certain acts under the internal revenue laws for a taxpayer affected by a Presidentially-declared disaster. Section 7508A of the Internal Revenue Code (the Code).

For Hurricane Katrina victims, the Katrina Emergency Tax Relief Act of 2005 (H.R. 3768) authorized us to grant certain "affected taxpayers" a postponement of time until February 28, 2006, for certain time-sensitive acts, including the filing of tax returns and the payment of taxes, that were set to occur on or before August 29, 2005 (August 24, 2004, for affected taxpayers in Florida), and on or before February 28, 2006. Affected taxpayers included taxpayers whose principal place of business was located in the "covered disaster area." We listed the parishes and counties included in the covered disaster area in IRS News Release IR-2005-112.

Although the Gulf Opportunity Zone Act of 2005 (H.R. 4440) extended the filing and payment relief to February 28, 2006, for taxpayers affected by Hurricanes Rita and Wilma, we had already implemented this relief in a September news release for Hurricane Rita (IR-2005-110) and an October news release for Hurricane Wilma (IR-2005-128).

We then granted the following additional postponements of time to file and pay taxes:

- IRS News Release IR-2006-30 gave affected taxpayers until August 28, 2006, to file and pay taxes originally due on after August 29, 2005, and on or before August 28, 2006.
- IRS News Release IR-2006-96, clarified in IRS News Release IR-2006-135, gave affected taxpayers until October 16, 2006, to file and pay taxes originally due on after August 29, 2005, and on or before October 16, 2006.

Affected taxpayers entitled to this relief included taxpayers whose principal place of business was located in the “covered disaster area.” We listed the parishes and counties included in the covered disaster area for purposes of this relief in the news releases.

In our news releases, we intended the term “principal place of business” to have the same meaning as the generally accepted usage of the term throughout the Code.

These news releases and other Hurricane Katrina-related guidance are available on our website at the following address:

<http://www.irs.gov/newsroom/article/0,,id=148203,00.html>

I hope this information is helpful. If you have any questions, please call

at (    )

Sincerely,

THOMAS D. MOFFITT  
Chief, Branch 2  
(Income Tax and Accounting)