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**From:**

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**To:**

**Cc:**

**Subject:** FW: Flood extensions

... one of the acts that is postponed in response to a federally declared disaster is the filing of a petition with the Tax Court. See section 7508A of the Internal Revenue Code (and the list of acts that are postponed in response to a federally declared disaster as set forth in section 7508(a) of the Code). Also see Treas. Reg. 301.7508A-1.

In response to severe flooding that struck Rhode Island in March, 2010, the President declared Bristol, Kent, Newport, Providence and Washington counties federal disaster areas qualifying for individual assistance. The period of postponement for the Rhode Island disaster ran from March 12 - May 11, 2010. Taxpayers whose principal residence is located in Bristol, Kent, Newport, Providence and Washington County were affected taxpayers to which the postponement periods pertain.

Under section 7508A, the IRS gave affected taxpayers until May 11, 2010, 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; and employment and certain excise tax returns), or to make tax payments, including estimated tax payments, that have either an original or extended due date occurring on or after March 12, 2010, and on or before May 11, 2010. Also postponed, as indicated above, is the filing of a petition with the Tax Court.

If the tax court petition was due to be filed within the postponement period (March 12 - May 11, 2010), the taxpayer had until May 11, 2010, to timely file the petition.

If you have any questions, please feel free to contact me.

The Press Release for Rhode Island is found at:

<http://www.irs.gov/newsroom/article/0,,id=220829,00.html>