

## IRS Announces Additional Postponement of Filing and Payment Deadline for Businesses in the Gulf Coast

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WASHINGTON — As part of the continuing effort to assist victims of Hurricane Katrina, the Internal Revenue Service will grant to businesses in the Gulf Coast an additional postponement of filing and payment requirements. The deadline will be Oct. 16, 2006, which is the same deadline established earlier for certain individual income tax return filers.

Based on recent meetings with tax practitioners and IRS employees in the disaster areas, the IRS saw the need to postpone the filing and payment deadlines for certain businesses to Oct. 16, 2006, in consideration of the continuing impact of Hurricane Katrina. The postponement applies to taxpayers located in the designated disaster areas.

Business taxpayers in seven Louisiana parishes and three Mississippi counties will automatically qualify for this postponement. In addition, taxpayers in other locations -- covering 11 Alabama counties, 31 Louisiana parishes and 48 Mississippi counties -- can also obtain the filing and payment postponements by self-identifying themselves to the IRS. A complete list of the areas included in these categories is shown below. Taxpayers do not need to self-identify if they have previously done so.

To ensure that they receive the relief to which they are entitled, affected taxpayers whose business, home or tax professional were in the disaster areas listed below should mark "Hurricane Katrina" in red ink on the top of their returns. In addition, affected taxpayers may identify themselves as eligible for relief by calling the IRS Disaster Hotline at (866) 562-5277.

The postponement of time to make payments applies to tax payments, including estimated tax payments, due on or after Aug. 29, 2005, but before Oct. 16, 2006. In addition, the failure to deposit penalty will be waived for affected taxpayers who are unable to make their deposits during this time period.

The filing and payment postponement applies to individual, corporation, partnership, estate, trust, S Corporation, generation-skipping, employment and certain excise tax returns with original or extended due dates that fall on or after Aug. 29, 2005, but before Oct. 16, 2006.

Although IRS can postpone the time to file the 2004 and 2005 returns until Oct. 16, 2006, the law does not authorize the IRS to grant additional interest and failure to pay penalty relief for the 2004 tax year. Taxpayers can request that the IRS grant relief from the penalty if the failure to pay is due to reasonable cause and not due to willful neglect.

Areas Where Taxpayers Qualify for Automatic Postponement

## Louisiana Parishes

Cameron, Jefferson, Orleans, Plaquemines, St. Bernard, St. Charles, St. Tammany

## Mississippi Counties

Hancock, Harrison, Jackson

## Areas Where Taxpayers Can Request Extra Time by Self-Identifying to the IRS

### Alabama Counties

Baldwin, Choctaw, Clarke, Greene, Hale, Marengo, Mobile, Pickens, Sumter, Tuscaloosa, Washington

### Louisiana Parishes

Acadia, Ascension, Assumption, Calcasieu, Cameron, East Baton Rouge, East Feliciana, Iberia, Iberville, Jefferson, Jefferson Davis, Lafayette, Lafourche, Livingston, Orleans, Plaquemines, Pointe Coupee, St. Bernard, St. Charles, St. Helena, St. James, St. John, St. Mary, St. Martin, St. Tammany, Tangipahoa, Terrebonne, Vermillion, Washington, West Baton Rouge, West Feliciana

### Mississippi Counties

Adams, Amite, Attala, Claiborne, Clarke, Copiah, Covington, Franklin, Forrest, George, Greene, Hancock, Harrison, Hinds, Holmes, Humphreys, Jackson, Jasper, Jefferson, Jefferson Davis, Jones, Kemper, Lamar, Lauderdale, Lawrence, Leake, Lincoln, Lowndes, Madison, Marion, Neshoba, Newton, Noxubee, Oktibbeha, Pearl River, Perry, Pike, Rankin, Scott, Simpson, Smith, Stone, Walthall, Warren, Wayne, Wilkinson, Winston, Yazoo

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