
Help from the Internal Revenue Service for Those Affected by the Terrorist Attacks on America

September 11, 2001

“Because of the breadth and scope of the tragic events of September 11, taxpayers face many questions. We don’t want lingering tax questions to burden anyone during this challenging time.”

*IRS Commissioner
Charles O. Rossotti*



The U.S. Treasury and the Internal Revenue Service are working to provide tax relief for victims of the terrorist attacks on September 11, 2001. This publication explains some of the tax relief we are providing. We will do everything possible to make sure this relief is available quickly to victims, families and others directly affected by the tragedies who are having trouble meeting their federal tax obligations.

Also, taxpayers in locations that the President declared as disaster areas may be granted reasonable extensions of time for filing and paying their taxes and for completing certain other tax-related actions.

Special IRS Assistance

The IRS is providing special help for those affected by the terrorist attacks, as well as survivors and personal representatives of the victims. We have set up a special toll-free number for people who may have trouble filing or paying their taxes because they were affected by the terrorist attacks, or who have other tax issues related to the attacks.

Call **1-866-562-5227**

Monday through Friday

In English – 7 a.m. to 10 p.m. local time

In Spanish – 8 a.m. to 9:30 p.m. local time

The IRS Web site at **www.irs.gov** has notices and other tax relief information available to those affected by the attacks. Check it periodically for any new guidance or to see if Congress has enacted new legislation.

Business taxpayers affected by the attacks may e-mail their questions to **corp.disaster.relief@irs.gov**.

For current information on Presidentially declared disaster areas, check the Federal Emergency Management Agency Web site at **www.fema.gov**.

Tax Relief

A number of tax laws apply to people who are victims of a Presidentially declared disaster. However, due to the unprecedented scope of the terrorist attacks, we are monitoring the situation and may issue additional tax relief as appropriate or as enacted by new legislation.

If you are entitled to relief because of the terrorist attacks, write “September 11, 2001-Terrorist Attack” in red ink at the top of returns or other documents you file with the IRS.

If you receive a notice from the IRS, contact us as indicated on the notice to explain why you are entitled to relief.

Postponement of Tax Deadlines

If you are an affected taxpayer who:

- **faced an estimated tax payment due on or after September 11, 2001, and before January 15, 2002**, you may postpone that payment until January 15, 2002. This applies to individuals, corporations, estates and trusts. As long as we receive these payments by January 15, no penalty will be assessed.



- **pays taxes on a calendar year basis and are currently on a six-month extension that expires between September 11 and November 30, 2001**, you have a postponement of an additional 120 days to file. This moves the deadline for individuals to February 12, 2002. It does not postpone the time to pay the tax due on the return, but we will not assess a failure to pay penalty from September 11, 2001, until January 9, 2002, for these taxpayers.
- **had an original filing deadline from September 11 through November 30, 2001**, you have a 120-day postponement and a six-month extension of time to file the tax return and make any payment due with that return.
- **has difficulty meeting your federal tax obligations because of disruption in the transportation and delivery of documents by mail or private delivery services resulting from the terrorist attacks, and you do not otherwise qualify for tax relief**, you will have until November 15, 2001, to file returns and make payments that were due from September 11 through October 31, 2001.

Although the IRS cannot extend the deadline for employment or excise tax deposits, we will provide penalty relief for businesses unable to make these deposits on time because their records, computers, or other essential supporting services were damaged, or essential personnel were injured or killed by the attack. We will waive penalties on tax deposits these businesses are required to make between September 11 and October 31, 2001, if those deposits are made by November 15, 2001.

Property Damage or Loss

If you are an affected taxpayer who has damaged or lost property located in an area declared a disaster area by the President, you may be able to get an expedited tax refund from the IRS. To do this, file an amended return right now for the year before the disaster and get a refund of taxes already paid.





Free IRS Forms and Publications

The IRS has free forms and publications that may help you.

Form 1040X and instructions, *Amended U.S. Individual Income Tax Return*

Form 1120X and instructions, *Amended U.S. Corporation Income Tax Return*

Form 4506, *Request for Copy or Transcript of Tax Form*

Form 4684, *Casualties and Thefts*

Form 8822, *Change of Address*

Publication 536, *Net Operating Losses (NOLs) for Individuals, Estates, and Trusts*

Publication 547, *Casualties, Disasters, and Thefts*

Publication 551, *Basis of Assets*

Publication 584, *Casualty, Disaster, and Theft Loss Workbook (Personal-Use Property)*

Publication 584B, *Business Casualty, Disaster, and Theft Loss Workbook*

You can order them by phone or download them from the Internet.

Web site: **www.irs.gov**

Call: 1-800-829-3676

TTY/TDD: 1-800-829-4059

Fax: 1-703-368-9694 (call from fax machine, not toll free)

*Working to put
service first*



Department of the Treasury
Internal Revenue Service

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