

Additional Relief for Certain Estates Affected by the September 11, 2001, Terrorist Attack

Announcement 2003-18

This announcement supplements and expands the relief granted under section 7508A of the Internal Revenue Code in Notice 2001-61, 2001-2 C.B. 305, Notice 2001-68, 2001-2 C.B. 504, and Notice 2002-40, 2002-24 I.R.B. 1152, for certain taxpayers affected by the September 11, 2001, Terrorist Attack. In Notice 2002-40, the Department of the Treasury and the Internal Revenue Service (IRS) granted relief from the running of interest and the failure to pay penalty relating to certain payments for which Notice 2001-61 or Notice 2001-68 had extended or postponed the due dates. Notice 2002-40 applies only to income taxes and certain excise and employment taxes. The Department of the Treasury and the IRS now extend the relief from the running of interest and the fail-

ure to pay penalty described in Notice 2002-40 to estate tax payments associated with Form 706, the *United States Estate (and Generation-Skipping Transfer) Tax Return* (estate tax return), for which Notice 2001-61 or Notice 2001-68 extended or postponed the due dates, for the period of the extension or postponement provided in Notice 2001-61 or Notice 2001-68.

Relief under this announcement applies to all affected taxpayers described in Notice 2001-61 who were required to file an estate tax return for which Notice 2001-61 or Notice 2001-68 extended or postponed the due date. This generally will include any such affected taxpayer filing an estate tax return: (i) for which tax records necessary to meet the filing or payment deadline were located in the covered disaster area (as defined in Notice 2001-61); (ii) signed and filed by a person whose principal residence, was located in the covered disaster area; or (iii) signed and filed by a corporate fiduciary whose place of business from which the corporate fidu-

ciary primarily administered estate matters was located in the covered disaster area.

The IRS already may have assessed interest and penalties eligible for relief under this announcement, and the affected taxpayers may have already paid these amounts. The IRS is not able to identify the affected taxpayers who are eligible for relief under this announcement. If an affected taxpayer believes that the affected taxpayer is eligible for relief under this announcement, that affected taxpayer will need to contact the IRS. Such affected taxpayers should call the Estate and Gift Tax Department's toll-free number at (866) 699-4083, Monday through Friday, 7:00 a.m. to 7:00 p.m., based on the caller's local time. Alternatively, such affected taxpayers may write to the Cincinnati Compliance Service Center, Estate and Gift Tax Department, Attn: Stop 824, 201 W. River Center Blvd., Covington, KY 41011.

This announcement was drafted by the Office of Associate Chief Counsel, Procedure and Administration (Administrative Provisions and Judicial Practice Division).