

You won't have to pay some late fees

Tax Guide for 2011 Flood/Storm Victims Issue 6

Do you live in a Disaster Relief County? 26 Tennessee counties have been declared disaster relief counties areas. Need the list? Go to www.las.org on the internet. Look under "News you can use" and click on the link to the Tax Guide. **Special tax rules** apply to everyone living in these disaster counties. This is true even if you didn't have storm or flood damage. Don't live in one of these counties? Then you may want to talk to a tax expert. Or go to the IRS web site at www.irs.gov.

If you get charged a late fee (penalty)

You have until June 30, 2011 to file tax returns. If you file by then, you should not have to pay late fees.

What if the IRS says you owe a fee (penalty) for filing late? Call the phone number in the IRS letter. Tell them you live in a federal disaster area county. Ask them to take off the late fee and the interest.



The IRS will only do this if you meet all these rules:

1. You live in one of the 26 disaster counties.
2. Was the late fee for filing your 2010 tax return after April 15?
Did you file your return before June 30, 2011? Then the IRS should take off the late fee and interest.
3. Was the late fee because of taxes you owe? Did you make the payment before June 30, 2011? Then the IRS should take off the late fee and interest.

Legal Aid Society

of Middle Tennessee and the Cumberland

1-800-238-1443 It's a free call.

On the internet at www.las.org

NOTE: This information was written by Robert B. Nadler, a lawyer with Legal Aid Society in Nashville, TN. It cannot take the place of advice from a lawyer. Each case is different and needs individual legal advice.