

You won't have to pay some late fees

A Tax Guide for 2010 Flood Victims Issue 5

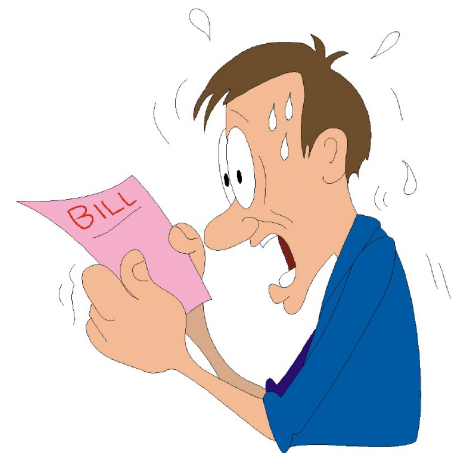
Federal disaster area counties: Benton, Cannon, Carroll, Cheatham, Chester, Clay, Crockett, Davidson, Decatur, Dyer, DeKalb, Dickson, Fayette, Gibson, Giles, Hardeman, Hardin, Haywood, Henderson, Hickman, Houston, Jackson, Humphreys, Lauderdale, Lawrence, Lewis, Macon, Madison, Marshall, Maury, McNairy, Montgomery, Obion, Perry, Putnam, Robertson, Rutherford, Shelby, Smith, Stewart, Sumner, Tipton, Trousdale, Wayne, Williamson and Wilson.

Special tax rules apply to everyone living in these 46 counties. This is true even if you didn't have storm or flood damage. Don't live in one of these counties? Then 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 29, 2010 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 46 disaster counties.
2. Was the late fee for filing your 2009 tax return after April 15?
Did you file your return before June 29, 2010? 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 29, 2010? 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. It cannot take the place of advice from a lawyer. Each case is different and needs individual legal advice.