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From:

Sent: Thursday, April 12, 2012 1:18:06 PM

To:

Cc:

Subject: RE: Assistance with interpretation of Section 7508A

If the person was a relief worker (any individual who is a relief worker affiliated with a recognized government or philanthropic organization, and who is assisting in a covered disaster area) as defined in Treas. Reg. 301.7508A-1(d)(iii), he is an affected taxpayer with respect to the federally declared disaster. I don't know the extent to which the counsel attorney is required to dig into the taxpayer's claims. If the taxpayer presents evidence that he was a relief worker for a recognized gov't. or philanthropic organization, I don't know that there is any other 'digging' required.

As to interest abatement, yes, the taxpayer, if he is an affected taxpayer, is entitled to interest abatement during the postponement period.

Treas. Reg. 301.7508A-1(b)(2) specifically provides that the affected taxpayer is eligible for relief from interest, penalties, additional amounts, or additions to taxes during the postponement period.