119TH CONGRESS 1st Session } HOUSE OF REPRESENTATIVES { REPORT 119–43

DISASTER RELATED EXTENSION OF DEADLINES ACT

MARCH 27, 2025.—Committed to the Committee of the Whole House on the State of the Union and ordered to be printed

Mr. SMITH of Missouri, from the Committee on Ways and Means, submitted the following

R E P O R T

[To accompany H.R. 1491]

[Including cost estimate of the Congressional Budget Office]

The Committee on Ways and Means, to whom was referred the bill (H.R. 1491) to amend the Internal Revenue Code of 1986 to make the postponement of certain deadlines by reason of disasters applicable to the limitation on credit or refund, and to take postponements into account for purposes of sending collection notices, having considered the same, reports favorably thereon with an amendment and recommends that the bill as amended do pass.

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59–006

The amendment is as follows:
Strike all after the enacting clause and insert the following:

SECTION 1. SHORT TITLE.

This Act may be cited as the "Disaster Related Extension of Deadlines Act".

SEC. 2. POSTPONEMENT OF CERTAIN DEADLINES BY REASON OF DISASTERS MADE APPLICABLE TO LIMITATION ON CREDIT OR REFUND.

(a) EXTENSION OF TIME FOR FILING RETURN.—

(1) IN GENERAL.—Section 7508A of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

"(f) APPLICATION TO LIMITATION ON CREDIT OR REFUND.—For purposes of section 6511(b)(2)(A), any period disregarded under this section with respect to the time prescribed for filing any return of tax shall be treated as an extension of time for filing such return.".

(2) EFFECTIVE DATE.—The amendment made by this subsection shall apply to claims filed after the date of the enactment of this Act.

(b) COLLECTION NOTICES.—

(1) IN GENERAL.—Section 6303(b) of such Code is amended—

(A) by striking "Except" and inserting the following:

"(1) IN GENERAL.—Except", and

(B) by adding at the end the following new paragraph:

"(2) POSTPONEMENT BY REASON OF DISASTER, SIGNIFICANT FIRE, OR TERRORISTIC OR MILITARY ACTIONS.—For purposes of paragraph (1), the last date prescribed for payment of any tax shall be determined after taking into account any period disregarded under section 7508A.".

(2) EFFECTIVE DATE.—The amendments made by this subsection shall apply to notices issued after the date of the enactment of this Act.

I. SUMMARY AND BACKGROUND

A. PURPOSE AND SUMMARY

The bill, H.R. 1491, the "Disaster Related Extension of Deadlines Act," as ordered reported by the Committee on Ways and Means on February 26, 2025.

Under the provision, any period disregarded under section 7508A with respect to the time prescribed for filing any return of tax is treated as an extension of time for purposes of determining the limitations on a refund or credit under section 6511(b)(2)(A).

In addition, under the provision, the last date prescribed for payment of any tax under section 6303 is clarified to take into account any period disregarded under section 7508A.

B. BACKGROUND AND NEED FOR LEGISLATION

The Committee on Ways and Means has conducted oversight of the IRS and the need for modernization. On February 11, 2025, the Committee held a hearing titled "IRS Return on Investment and the Need for Modernization," to examine the lack of return on investment from funding provided by to the IRS by the Inflation Reduction Act and the need for information technology modernization at the agency.[1] During the Committee's consideration of how to modernize the administration of the tax laws, the Committee recognized several issues faced by taxpayers who are recovering from natural disasters, one being the strict time period that a taxpayer must file a claim for a credit or a refund when they have been af-

[1] H. Comm. On Ways and Means, *Hearing: IRS Return on Investment and the Need for Modernization* (Feb 11, 2025) https://waysandmeans.house.gov/event/oversight-subcommittee-hearing-on-irs-return-on-investment-and-the-need-for-modernization/.

fected by a natural disaster. Another is receiving a mailing notice from the IRS 60 days after the filing deadline demanding a tax payment, that does not account for the taxpayer's extension granted under a federal natural disaster declaration.

Currently, taxpayers who file tax returns by the April 15 filing deadline ordinarily have the opportunity to file a claim for a credit or refund of any overpayments of tax until April 15 three years later. However, if a filing deadline is postponed beyond the typical April 15 deadline due to a natural disaster, the taxpayer's allotted time to file a claim for a credit or a refund does not change. This leads to a decreased period of time in which a taxpayer must file a claim for a credit or refund, during the time that the taxpayer is recovering from a natural disaster.

The IRS is required to send a letter of notice and demand to the taxpayer demanding payment within 60 days of assessment, but not before the last date prescribed for the payment of tax.[2] Under current law, the IRS does not take into account a taxpayers extension related to natural disasters, often leading to the agency sending notice and demand letters prematurely.

Taxpayers should not be burdened by inadvertent notice and demand letters from the IRS that are sent erroneously without consideration of the taxpayer's extension granted due to a natural disaster.

This bill brings parity to the tax filing extension that is granted due to a federally designated natural disaster to the three-year lookback period to file a claim for a credit or a refund and ensures the IRS does not send notice and demand letters prematurely. Taxpayers who are facing the difficulties of a natural disaster should receive the same timeline to file a claim for a credit or a refund and should not be burdened by erroneous notice and demand letters.

The Committee on Ways and Means is committed to providing fair treatment to taxpayers who face the challenges of recovering from a natural disaster. This bill brings parity to the extension provided to taxpayers.

C. Legislative History

Background

H.R. 1491 was introduced on February 21, 2025, and was referred to the Committee on Ways and Means.

Committee Hearings

On February 11, 2025, the Committee on Ways and Means held a hearing titled, "IRS Return on Investment and the Need for Modernization."[3]

Committee Action

The Committee on Ways and Means marked up H.R. 1491, the "Disaster Related Extension of Deadlines Act" on February 26, 2025, and ordered the bill, as amended, favorably reported (with a quorum being present).

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[2] Sec. 6303(a).
[3] *Id.*

D. Designated Hearing

Pursuant to clause 3(c)(6) of Rule XIII, the following hearing was used to develop and consider H.R. 1491:

"IRS Return on Investment and the Need for Modernization" on February 11, 2025.

II. EXPLANATION OF THE BILL

A. Postponement of Certain Deadlines by Reason of Disasters Made Applicable to Limitation on Credit or Refund (Sec. 2 of the Bill and New Sec. 7508A(f) and Sec. 6303(b) of the Code)

PRESENT LAW

General time limits for filing tax returns and paying estimated tax

Individuals generally are required to file their Federal income tax returns by April 15 of the year following the close of a taxable year.[4] Present law also provides that the Secretary may grant reasonable extensions of time for filing such returns.[5] Treasury regulations provide upon application on the proper form, an automatic six-month extension (until October 15 for calendar-year individuals) for any individual timely filing that form and paying the amount of tax estimated to be due.[6]

In general, individuals are required to make quarterly estimated tax payments by April 15, June 15, September 15, and January 15 of the following taxable year. Wage withholding is considered to be a payment of estimated taxes.

Suspension of time periods

In general, the Secretary may specify a period of up to one year that may be disregarded for performing various acts under the Code, such as filing tax returns, paying taxes, or filing a claim for credit or refund of tax, for any taxpayer determined by the Secretary to be affected by a Federally declared disaster,[7] a significant fire,[8] or a terroristic or military action[9] with respect to any tax liability of the taxpayer.[10] In addition, the period specified by the Secretary may be disregarded in determining the amount of any interest, penalty, additional amount, or addition to tax, and the amount of any credit or refund.

There are special rules provided for pension plans and other employee benefit plans. The Secretary may prescribe a period of up to one year which may be disregarded in determining the date by which any action by a pension or other employee benefit plan, or by any sponsor, administrator, participant, beneficiary, or other person with respect to such plan, affected by a Federally declared disaster, a significant fire, or a terroristic or military action, would be required or permitted to be completed. A plan is not treated as

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[4] Sec. 6072.
[5] Sec. 6081.
[6] Treas. Reg. sec. 1.6081–4.
[7] As defined by section 165(i)(5)(A).
[8] Significant fire means any fire with respect to which assistance is provided under section 420 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act.
[9] As defined in section 692(c)(2).
[10] Sec. 7508A.

operating in a manner inconsistent with its terms or in violation of its terms merely due to disregarding any such periods.

The suspension of time may apply to a wide variety of acts, including the (1) filing of any return of income, estate, gift, employment, or excise tax; (2) payment of any income, estate, gift, employment, or excise tax; (3) allowance of a credit or refund of any tax; (4) assessment of any tax; (5) collection of the amount of any liability in respect of any tax; (6) notice or demand for payment of any tax or with respect to any liability of tax; and (7) any other act required or permitted under the internal revenue laws specified by the Secretary of the Treasury.[11] The types of acts for which time may be suspended are identified in a related provision and incorporated by reference.[12]

For a tax-related deadline to be postponed under this authority, the Internal Revenue Service ("IRS") generally will publish, as soon as practicable after the declaration of the disaster, significant fire, or occurrence of a terroristic or military action, a revenue ruling, revenue procedure, notice, announcement, news release, or other guidance authorizing the postponement and describing the acts postponed, the postponement period, and the location of the covered disaster area.[13]

Mandatory 60-day suspension

In the case of a Federally declared disaster, qualified taxpayers have a mandatory 60-day period that is disregarded in determining whether the acts listed above were performed in the time prescribed; the amount of any interest, penalty, additional amount, or addition to tax; and the amount of any credit or refund.[14] The 60-day period begins on the earliest incident date specified in the declaration to which the relevant disaster area relates and ends on the date which is the later of 60 days after the earliest incident date so specified or the date such declaration was issued. In the case of multiple declarations, a separate 60-day period shall be calculated with respect to each declaration. The 60-day period is disregarded in determining under the internal revenue laws, in respect of any tax liability of a qualified taxpayer, whether any of the specified acts to which the extension applies were performed within the time prescribed (without regard to any extensions otherwise provided for periods after the 60-day period). The mandatory 60-day period provided is in addition to, or concurrent with, any period of suspension provided by the Secretary. In the case of multiple declarations, a separate 60-day period shall be calculated with respect to each declaration.

[11] Treas. Reg. sec. 301.7508A–1. The regulations note that the IRS may postpone deadlines for performing certain acts with respect to taxes other than taxes not administered by the IRS such as firearms tax (chapter 32, section 4181); harbor maintenance tax (chapter 36, section 4461); and alcohol and tobacco taxes (subtitle E).

[12] Sec. 7508(a)(1)(A) through (K). Under Treasury regulations, additional acts were added to this list with respect to affected pension plans and affected taxpayers with respect to such plans: Making contributions to a qualified retirement plan (within the meaning of section 4974(c)) under section 219(f)(3), 404(a)(6), 404(h)(1)(B), or 404(m)(2); making distributions under section 408(d)(4); recharacterizing contributions under section 408A(d)(6); or making a rollover under section 402(c), 403(a)(4), 403(b)(8), or 408(d)(3). Treas. Reg. sec. 301.7508A–1(c)(1)(iii). In addition, Revenue Procedure 2018–58, 2018–50 I.R.B. 990, supplements the list of postponed acts in section 7508(a)(1) and Treasury Regulation section 301.7508A–1(c)(1) with an additional list of time-sensitive acts.

[13] Treas. Reg. sec. 301.7508A–1(e).

[14] Sec. 7805A(d)(1).

Qualified taxpayers are (1) any individual whose principal residence is located in a disaster area, (2) any taxpayer if the taxpayer's principal place of business (other than the business of performing services as an employee) is located in a disaster area, (3) any individual who is a relief worker affiliated with a recognized government or philanthropic organization and who is assisting in a disaster area, (4) any taxpayer whose records necessary to meet a deadline for the acts listed above are maintained in a disaster area, (5) any individual visiting a disaster area who was killed or injured as a result of the disaster, and (6) solely with respect to a joint return, any spouse of an individual who is a qualified taxpayer.

Statute of limitations on credit or refund

In general, a taxpayer is required to file a claim for credit or refund of an overpayment of tax within three years from the time the return was filed or two years from the time the tax was paid, whichever expires later.[15] If the taxpayer did not file a return, the taxpayer is required to file a claim for credit or refund within two years from the time the tax was paid.[16] No credit or refund is allowed or made after the expiration of this period of limitation, unless the taxpayer files a claim for credit or refund within such period.[17]

If a taxpayer files a claim for credit or refund during the three-year limitation period, the amount of credit or refund is limited to the portion of tax paid within the three years immediately before filing the claim plus the period of any extension of time for filing the return.[18] If the claim was not filed within the three-year period, the amount of credit or refund is limited to the two years immediately preceding the filing of the claim.[19]

Notice and demand for payment

Under present law, the IRS is required to mail to the taxpayer a notice and demand for payment within 60 days of assessment, but not before the last date prescribed for the payment of tax.[20] An assessment generally occurs after a taxpayer files a return showing a tax liability owed, regardless of whether the amount is paid at that time. As explained above, the date by which notice or demand for tax is required to be mailed is among the events or actions specified as subject to postponement due to Federally declared disasters, etc.[21]

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[15] Sec. 6511(a).
[16] *Ibid.*
[17] Sec. 6511(b)(1).
[18] Sec. 6511(b)(2)(A). Any withholding and estimated taxes paid are deemed paid on April 15th in the year following the close of the tax year in which the tax is allowable as a credit. Sec. 6513(b).
[19] Sec. 6511(b)(2)(B).
[20] Sec. 6303(a).
[21] Sec. 7508(a)(1)(H) and Treas. Reg. sec. 301.7508A–1(b)(4). In June 2023, for example, the IRS sent taxpayers who qualified for disaster relief but had not yet paid in full, a statutory notice of underpayment despite being granted a postponement of time under section 7508A. To clarify the confusion generated by these letters, the IRS sent a second letter advising taxpayers in Federally declared disaster areas of the tax relief available to them, including the fact that they had additional time for filing and payment. Inspector General for Tax Administration, Department of the Treasury, *Additional Actions Are Needed to Clearly Inform Taxpayers in Federally Declared Disaster Areas of Balance Due Payment Postponement Timeframes* (TIGTA 2024—IE–R019), Appendix III, Management Response to the Draft Report, p. 15, September 24, 2024.

REASONS FOR CHANGE

The Committee believes that taxpayers eligible for relief by reason of Federally declared disaster, significant fire, terroristic or military action should not be treated differently than taxpayers eligible for relief for other reasons. The disparity arises because while claims for refunds are generally limited to amounts paid or deemed paid within three years of filing the claim (including extensions), disaster-related postponement relief is not considered an extension for refund claim purposes. Therefore, amounts paid timely, such as withholding and estimated taxes, may not be eligible for refund in certain circumstances because they were deemed paid before the end of the postponement period. Thus, the Committee believes that Congress should modify the Code to ensure that disaster victims who have overpaid their taxes will be able to claim a refund for these overpayments, as long as their claim is filed within three years of the date the return was filed.

In addition, the Committee believes that taxpayers affected by disasters, etc. who are eligible for extension relief should not receive letters demanding payment from the IRS for tax liabilities not yet due. Specifically, the Committee believes that the Code should be modified such that affected taxpayers who choose to file their return early without including payment will not receive notice and demand letters before their tax liability is due.

EXPLANATION OF PROVISION

Under the provision, any period disregarded under section 7508A with respect to the time prescribed for filing any return of tax is treated as an extension of time for purposes of determining the limitations on a refund or credit under section 6511(b)(2)(A).

In addition, under the provision, the last date prescribed for payment of any tax under section 6303 is clarified to take into account any period disregarded under section 7508A.

EFFECTIVE DATES

The provision with respect to the treatment of the disregarded period as an extension of time applies to claims filed after the date of enactment.

The provision with respect to the determination of the last date prescribed for payment applies to notices issued after the date of enactment.

III. VOTE OF THE COMMITTEE

Pursuant to clause 3(b) of rule XIII of the Rules of the House of Representatives, the following statement is made concerning the vote of the Committee on Ways and Means in its consideration of H.R. 1491, the “Disaster Related Extension of Deadlines Act,” on February 26, 2025.

The bill, H.R. 1491, the “Disaster Related Extension of Deadlines Act” was ordered favorably reported to the House of Representatives as amended by a roll call vote of 44 yeas to 0 nays (with a quorum being present). The vote was as follows:

Representative	Yea	Nay	Present	Representative	Yea	Nay	Present
Mr. Smith (MO)	X			Mr. Neal	X		

Representative	Yea	Nay	Present	Representative	Yea	Nay	Present
Mr. Buchanan	X			Mr. Doggett	X		
Mr. Smith (NE)	X			Mr. Thompson	X		
Mr. Kelly	X			Mr. Larson	X		
Mr. Schweikert	X			Mr. Davis	X		
Mr. LaHood	X			Ms. Sánchez	X		
Mr. Arrington	X			Ms. Sewell	X		
Mr. Estes	X			Ms. DelBene	X		
Mr. Smucker	X			Ms. Chu	X		
Mr. Hern	X			Ms. Moore (WI)	X		
Mrs. Miller (WV)	X			Mr. Boyle	X		
Dr. Murphy	X			Mr. Beyer	X		
Mr. Kustoff	X			Mr. Evans	X		
Mr. Fitzpatrick	X			Mr. Schneider	X		
Mr. Steube	X			Mr. Panetta	X		
Ms. Tenney	X			Mr. Gomez	X		
Mrs. Fischbach	X			Mr. Horsford			
Mr. Moore (UT)	X			Ms. Plaskett	X		
Ms. Van Duyne	X			Mr. Suozzi	X		
Mr. Feenstra	X						
Ms. Malliotakis	X						
Mr. Carey	X						
Mr. Yakym	X						
Mr. Miller (OH)	X						
Mr. Bean	X						
Mr. Moran	X						

IV. BUDGET EFFECTS OF THE BILL

A. Committee Estimate of Budgetary Effects

In compliance with clause 3(d) of rule XIII of the Rules of the House of Representatives, the following statement is made concerning the effects on the budget of the bill, H.R. 1491 as reported. The estimate prepared by the Congressional Budget Office (CBO) is included below.

The bill is estimated to have a negligible effect on Federal fiscal year budget receipts for the period 2025 through 2034.

B. Statement Regarding New Budget Authority and Tax Expenditures Budget Authority

In compliance with clause 3(c)(2) of rule XIII of the Rules of the House of Representatives, the Committee states that the bill involves no new or increased budget authority.

C. Cost Estimate Prepared by the Congressional Budget Office

In compliance with clause 3(c)(3) of rule XIII of the Rules of the House of Representatives, requiring a cost estimate prepared by the CBO, the following statement by CBO is provided.

H.R. 1491, Disaster Related Extension of Deadlines Act
As ordered reported by the House Committee on Ways and Means on February 26, 2025

By Fiscal Year, Millions of Dollars	2025	2025-2030	2025-2035
Direct Spending (Outlays)	0	0	0
Revenues	*	*	*
Increase or Decrease (-) in the Deficit	*	*	*
Spending Subject to Appropriation (Outlays)	*	*	Not estimated

Increases *net direct spending* in any of the four consecutive 10-year periods beginning in 2036?	No	Statutory pay-as-you-go procedures apply?	Yes
		Mandate Effects	
Increases *on-budget deficits* in any of the four consecutive 10-year periods beginning in 2036?	*	Contains intergovernmental mandate?	No
		Contains private-sector mandate?	No

* = between -$500,000 and $500,000.

H.R. 1491 would amend the Internal Revenue Code to modify the statute of limitations on filing for a tax credit or tax refund in the case of declared disasters. The bill would treat any filing extension granted in such cases as applicable to the allowable period for filing a return to receive a tax credit or tax refund. The bill would also apply the extension to the date used to determine when the Internal Revenue Service must mail a notice and demand for payment.

The Congressional Budget Act of 1974, as amended, stipulates that revenue estimates provided by the staff of the Joint Committee on Taxation (JCT) are the official estimates for all tax legislation considered by the Congress. CBO therefore incorporates such estimates into its cost estimates of the effects of legislation. The revenue estimates for the bill were provided by JCT.[1] JCT estimates that the bill would reduce federal revenues by an insignificant amount over the 2025–2035 period.

CBO estimates that it would cost less than $500,000 over the 2025–2030 period to implement the bill. Any related spending would be subject to the availability of appropriated funds.

The CBO staff contact for this estimate is Jennifer Shand. The estimate was reviewed by John McClelland, Director of Tax Analysis.

PHILLIP L. SWAGEL,
Director, Congressional Budget Office.

[1] See Joint Committee on Taxation *Description of H.R. 1491, the "Disaster Related Extension of Deadlines Act,"* JCX–13–25 (February 24, 2025), www.jct.gov/publications/2025/jcx-13-25, and *Description of the Chairman's Amendment in the Nature of a Substitute to H.R. 1491, the "Disaster Related Extension of Deadlines Act,"* JCX–15–25 (February 25, 2025), www.jct.gov/publications/2025/jcx-15-25.

V. OTHER MATTERS TO BE DISCUSSED UNDER THE RULES OF THE HOUSE

A. COMMITTEE OVERSIGHT FINDINGS AND RECOMMENDATIONS

With respect to clause 3(c)(1) of rule XIII of the Rules of the House of Representatives, the Committee made findings and recommendations that are reflected in this report.

B. STATEMENT OF GENERAL PERFORMANCE GOALS AND OBJECTIVES

With respect to clause 3(c)(4) of rule XIII of the Rules of the House of Representatives, the Committee advises that the bill does not authorize funding, so no statement of general performance goals and objectives is required.

C. APPLICABILITY OF HOUSE RULE XXI, CLAUSE 5(b)

Rule XXI 5(b) of the Rules of the House of Representatives provides, in part, that "A bill or joint resolution, amendment, or conference report carrying a Federal income tax rate increase may not be considered as passed or agreed to unless so determined by a vote of not less than three-fifths of the Members voting, a quorum being present." The Committee has carefully reviewed the bill, and states that the bill does not provide such a Federal income tax rate increase.

D. INFORMATION RELATING TO UNFUNDED MANDATES

This information is provided in accordance with section 423 of the Unfunded Mandates Reform Act of 1995 (Pub. L. No. 104–4).

The Committee has determined that the bill does not contain Federal mandates on the private sector. The Committee has determined that the bill does not impose a Federal intergovernmental mandate on State, local, or tribal governments.

E. CONGRESSIONAL EARMARKS, LIMITED TAX BENEFITS, AND LIMITED TARIFF BENEFITS

With respect to clause 9 of rule XXI of the Rules of the House of Representatives, the Committee has carefully reviewed the provisions of the bill, and states that the provisions of the bill do not contain any congressional earmarks, limited tax benefits, or limited tariff benefits within the meaning of the rule.

F. DUPLICATION OF FEDERAL PROGRAMS

In compliance with clause 3(c)(5) of rule XIII of the Rules of the House of Representatives, the Committee states that no provision of the bill establishes or reauthorizes: (1) a program of the Federal Government known to be duplicative of another Federal program; (2) a program included in any report from the Government Accountability Office to Congress pursuant to section 21 of Public Law 111–139; or (3) a program related to a program identified in the most recent Catalog of Federal Domestic Assistance, published pursuant to the Federal Program Information Act (Pub. L. No. 95–220, as amended by Pub. L. No. 98–169).

G. Tax Complexity Analysis

Section 4022(b) of the Internal Revenue Service Reform and Restructuring Act of 1998 (the "IRS Reform Act") requires the staff of the Joint Committee on Taxation (in consultation with the Internal Revenue Service and the Treasury Department) to provide a tax complexity analysis. The complexity analysis is required for all legislation reported by the Senate Committee on Finance, the House Committee on Ways and Means, or any committee of conference if the legislation includes a provision that directly or indirectly amends the Internal Revenue Code and has widespread applicability to individuals or small businesses.

The staff of the Joint Committee on Taxation has determined that there are no provisions that are of widespread applicability to individuals or small businesses.

VI. CHANGES IN EXISTING LAW MADE BY THE BILL, AS REPORTED

A. Text of Existing Law Amended or Repealed by the Bill, as Reported

Pursuant to clause 3(e) of rule XIII of the Rules of the House of Representatives, the text of each section proposed to be repealed by the bill is shown below:

Changes in Existing Law Made by the Bill, as Reported

In compliance with clause 3(e) of rule XIII of the Rules of the House of Representatives, changes in existing law made by the bill, as reported, are shown as follows (existing law proposed to be omitted is enclosed in black brackets, new matter is printed in italics, and existing law in which no change is proposed is shown in roman):

INTERNAL REVENUE CODE OF 1986

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Subtitle F—Procedure and Administration

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CHAPTER 64—COLLECTION

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Subchapter A—GENERAL PROVISIONS

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SEC. 6303. NOTICE AND DEMAND FOR TAX.

(a) General rule.—Where it is not otherwise provided by this title, the Secretary shall, as soon as practicable, and within 60 days, after the making of an assessment of a tax pursuant to section 6203, give notice to each person liable for the unpaid tax, stating the amount and demanding payment thereof. Such notice shall be left at the dwelling or usual place of business of such person, or shall be sent by mail to such person's last known address.

(b) ASSESSMENT PRIOR TO LAST DATE FOR PAYMENT.—【Except】

(1) IN GENERAL.—Except where the Secretary believes collection would be jeopardized by delay, if any tax is assessed prior to the last date prescribed for payment of such tax, payment of such tax shall not be demanded under subsection (a) until after such date.

(2) POSTPONEMENT BY REASON OF DISASTER, SIGNIFICANT FIRE, OR TERRORISTIC OR MILITARY ACTIONS.—For purposes of paragraph (1), the last date prescribed for payment of any tax shall be determined after taking into account any period disregarded under section 7508A.

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CHAPTER 77—MISCELLANEOUS PROVISIONS

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SEC. 7508A. AUTHORITY TO POSTPONE CERTAIN DEADLINES BY REASON OF FEDERALLY DECLARED DISASTER, SIGNIFICANT FIRE, OR TERRORISTIC OR MILITARY ACTIONS.

(a) IN GENERAL.—In the case of a taxpayer determined by the Secretary to be affected by a federally declared disaster (as defined by section 165(i)(5)(A)), a significant fire, or a terroristic or military action (as defined in section 692(c)(2)), the Secretary may specify a period of up to 1 year that may be disregarded in determining, under the internal revenue laws, in respect of any tax liability of such taxpayer—

(1) whether any of the acts described in paragraph (1) of section 7508(a) were performed within the time prescribed therefor (determined without regard to extension under any other provision of this subtitle for periods after the date (determined by the Secretary) of such disaster, fire, or action),

(2) the amount of any interest, penalty, additional amount, or addition to the tax for periods after such date, and

(3) the amount of any credit or refund.

(b) SPECIAL RULES REGARDING PENSIONS, ETC..—In the case of a pension or other employee benefit plan, or any sponsor, administrator, participant, beneficiary, or other person with respect to such plan, affected by a disaster, fire, or action described in subsection (a), the Secretary may specify a period of up to 1 year which may be disregarded in determining the date by which any action is required or permitted to be completed under this title. No plan shall be treated as failing to be operated in accordance with the terms of the plan solely as the result of disregarding any period by reason of the preceding sentence.

(c) SPECIAL RULES FOR OVERPAYMENTS.—The rules of section 7508(b) shall apply for purposes of this section.

(d) MANDATORY 60-DAY EXTENSION.—

(1) IN GENERAL.—In the case of any qualified taxpayer, the period—

(A) beginning on the earliest incident date specified in the declaration to which the disaster area referred to in paragraph (2) relates, and

(B) ending on the date which is 60 days after the later of such earliest incident date described in subparagraph (A) or the date such declaration was issued,

shall be disregarded in determining, under the internal revenue laws, in respect of any tax liability of such qualified taxpayer, whether any of the acts described in subparagraphs (A) through (F) of section 7508(a)(1) were performed within the time prescribed therefor (determined without regard to extension under any other provision of this subtitle for periods after the date determined under subparagraph (B)).

(2) QUALIFIED TAXPAYER.—For purposes of this subsection, the term "qualified taxpayer" means—

(A) any individual whose principal residence (for purposes of section 1033(h)(4)) is located in a disaster area,

(B) any taxpayer if the taxpayer's principal place of business (other than the business of performing services as an employee) is located in a disaster area,

(C) any individual who is a relief worker affiliated with a recognized government or philanthropic organization and who is assisting in a disaster area,

(D) any taxpayer whose records necessary to meet a deadline for an act described in section 7508(a)(1) are maintained in a disaster area,

(E) any individual visiting a disaster area who was killed or injured as a result of the disaster, and

(F) solely with respect to a joint return, any spouse of an individual described in any preceding subparagraph of this paragraph.

(3) DISASTER AREA.—For purposes of this subsection, the term "disaster area" means an area in which a major disaster for which the President provides financial assistance under section 408 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5174) occurs.

(4) APPLICATION TO RULES REGARDING PENSIONS.—In the case of any person described in subsection (b), a rule similar to the rule of paragraph (1) shall apply for purposes of subsection (b) with respect to—

(A) making contributions to a qualified retirement plan (within the meaning of section 4974(c)) under section 219(f)(3), 404(a)(6), 404(h)(1)(B), or 404(m)(2),

(B) making distributions under section 408(d)(4),

(C) recharacterizing contributions under section 408A(d)(6), and

(D) making a rollover under section 402(c), 403(a)(4), 403(b)(8), or 408(d)(3).

(5) COORDINATION WITH PERIODS SPECIFIED BY THE SECRETARY.—Any period described in paragraph (1) with respect to any person (including by reason of the application of paragraph (4)) shall be in addition to (or concurrent with, as the case may be) any period specified under subsection (a) or (b) with respect to such person.

(6) MULTIPLE DECLARATIONS.—For purposes of paragraph (1), in the case of multiple declarations relating to a disaster area which are issued within a 60-day period, a separate period

shall be determined under such paragraph with respect to each such declaration.

(e) SIGNIFICANT FIRE.—For purposes of this section, the term "significant fire" means any fire with respect to which assistance is provided under section 420 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act.

(f) APPLICATION TO LIMITATION ON CREDIT OR REFUND.—For purposes of section 6511(b)(2)(A), any period disregarded under this section with respect to the time prescribed for filing any return of tax shall be treated as an extension of time for filing such return.

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