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Final regulations: Mandatory 60-day postponement of tax deadlines, federally declared disasters

The U.S. Treasury Department and IRS today released for publication in the Federal Register final regulations (T.D. 9950) relating to a mandatory 60-day postponement of certain time-sensitive tax-related deadlines by reason of a federally declared disaster.

The [final regulations](#) [PDF 249 KB] provide guidance for individuals who reside in, were injured or killed in a disaster area; businesses that have a principal place of business in a disaster area; relief workers who provide assistance in a disaster area; or any taxpayer whose tax records necessary to meet a tax deadline are located in a disaster area.

Summary

Section 7508A(d)—added to the Code by the *Taxpayer Certainty and Disaster Tax Relief Act of 2019*, enacted as Division Q of the *Consolidated Appropriations Act, 2020* (Pub. L. No. 116-94)—provides a mandatory 60-day postponement period in instances of federally declared disasters.

In January 2021, the IRS and Treasury proposed regulations in an effort to clarify section 7508A(d) specifically regarding:

- What time-sensitive acts are to be postponed
- How is the mandatory 60-day postponement period to be calculated when the declaration specified in section 7508A(d) does not contain an incident date

The preamble to today's final regulations states that the regulations under section 7508A and under section 165 are revised to clarify the definition of the term "federally declared disaster."

In addition, today's final regulations modify Prop. Reg. section 301.7508A-1(g)(4)(iii), Example (3), in an effort to "better illustrate the calculation of the mandatory 60-day postponement period and to correct typographical errors."

According to the preamble, no other changes have been adopted.

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