



### **North Dakotans Affected by Severe Weather May Qualify for Relief from Penalties on Late Tax Returns**

ST. PAUL — The Internal Revenue Service informs North Dakota taxpayers who are affected by early-April severe weather that they may qualify for relief from penalties if they are unable to meet the April 15, 2010, filing deadline for their 2009 federal income tax returns.

There is no penalty for filing a late return qualifying for a refund. Taxpayers who owe tax, however, should file when they are reasonably able, and expect a notice regarding late filing and/or late payment penalties.

They can then request a penalty abatement based on reasonable cause criteria. The IRS will review requests on a case-by-case basis.

Affected taxpayers may request abatement of penalties assessed on their 2009 federal income tax return by:

1. Contacting the IRS campus that issued the penalty assessment notice. The telephone number is listed on the notice.
2. Identifying themselves as a taxpayer affected by the severe spring storms during the period of April 1, 2010, to April 3, 2010.
3. Requesting the abatement of associated penalties, based on reasonable cause criteria.

See [Tax Relief in Disaster Situations](#) for more on disaster-related issues.

Taxpayers who need to speak with an IRS representative can call 1-800-TAX-1040 (1-800-829-1040) or visit a local Taxpayer Assistance Center if face-to-face assistance is a priority.

*Page Last Reviewed or Updated: April 14, 2010*