

April 15, 2009

**INTERNAL REVENUE SERVICE (IRS) DISASTER RELIEF DESIGNATION**

**Issue:**

If taxpayers reside in an IRS Disaster Relief designation area, are they eligible for the same postponed filing dates for Nebraska tax filing purposes?

**Conclusion:**

Yes, any affected individual, corporate, or other taxpayer residing in an IRS Disaster Relief designation county receives the same postponed filing date for filing a Nebraska tax return as they receive under the federal disaster designation.

**Analysis:**

[Neb. Rev. Stat. § 77-2768](#) provides that state filing dates are to be “on or before the dates prescribed by the laws of the United States for filing federal income tax returns.” Thus, if a federal filing date is “postponed” due to a federal disaster declaration, the state filing date will be the same as the new federal filing date. State taxpayers that are impacted and that have returns that are due during the period covered by the federal disaster designation would have a new due date that is the same as the postponed federal due date.

Affected taxpayers should mark paper tax returns by identifying the specific disaster designation, such as “2008 Midwest Disasters,” at the top of the return. Taxpayers who e-file their returns can use their software’s “disaster” feature, if available.

APPROVED:



Douglas A. Ewald  
Tax Commissioner

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