

(Washington, DC) – The Connecticut Congressional Delegation today sent a letter to Internal Revenue Service (IRS) Commissioner Doug Shulman urging the agency to extend IRS filing and payment deadlines for Connecticut residents affected by the recent snow storm that hit Connecticut and left hundreds of thousands without power for days.

The October snow storm struck Connecticut on October 29 and initially left more than 800,000 Connecticut residents without power.

In the letter the delegation writes: **“On November 11, 2011, the State of Connecticut wrote to President Obama asking for a major disaster declaration since preliminary damage assessments documented over \$27 million in uninsured damages – over five times FEMA’s statewide threshold. The severe consequences outlined above prevented many individuals from meeting IRS filing and payment deadlines and we therefore ask that you extend those deadlines in order to give affected residents relief they desperately need as authorized by IRS guidelines.”**

The full text of letter is below:

The Honorable Douglas H. Shulman

Commissioner

Internal Revenue Service

1111 Constitution Avenue, NW

Washington, DC 20224

Dear Commissioner Shulman:

On October 29, 2011, a severe winter storm wreaked havoc on the State of Connecticut.

Weather reports indicate that the storm dropped up to twenty inches of snow in some parts of the State and that wind gusts as high as 38 mph added to the ferocity of the storm. The snow stuck to all objects, especially trees, which had not yet lost their leaves, and power lines. The weight of the wet snow, combined with soil still wet from Tropical Storms Irene and Lee, resulted in hundreds of thousands of trees being uprooted or losing limbs, devastating much of the electrical grid and blocking roads. The Connecticut Department of Transportation and municipalities report that over 300 state roads and hundreds of town roads were either closed or blocked. At the highpoint, over 880,000 customers were without electrical power and power remained out in many areas for over a week. Complete restoration of power from this crippling storm took over ten days.

These power outages and road blockages led to the closing of 480 schools in 95 districts and a week later, 19 school districts were still closed. The State also suffered damage to fuel stations and communications capabilities, with over 35% of all cell sites down at one point. Tragically, ten people have died as a result of the storm.

On October 31, 2011, President Obama issued an emergency declaration covering the entire State -- all eight Connecticut counties -- which was amended on November 4, 2011. This declaration authorized the Federal government to provide Public Assistance and emergency protective measures. Emergency protective measures are actions taken to save lives, protect public health and safety, and prevent damage to improved public and private property. Examples of eligible emergency protective measures include provision of shelters or emergency care, provision of food, water, ice, and other essential needs, emergency repairs, emergency demolition, and removal of health and safety hazards. Thus, under the declaration, FEMA was

authorized to provide assistance directly to individuals living anywhere in Connecticut, including supplying commodities such as MREs, water, blankets, cots, and generators. Due to the severity of the storm, emergency responders delivered commodities to 86 towns during the response. Officials opened over 58 shelters and 118 warming/bathing centers. Even ten days after the storm, 12 shelters and 46 warming centers remained open due to continued power outages.

Additionally, on November 11, 2011, the State of Connecticut wrote to President Obama asking for a major disaster declaration since preliminary damage assessments documented over \$27 million in uninsured damages – over five times FEMA’s statewide threshold.

The severe consequences outlined above prevented many individuals from meeting IRS filing and payment deadlines and we therefore ask that you extend those deadlines in order to give affected residents relief they desperately need as authorized by IRS guidelines. “An emergency is defined as any occasion or instance in which federal assistance, (Public Assistance or Hazard Mitigation Assistance), is needed to supplement State and local efforts. The endeavors involve the capabilities to save lives, protect property, public health and safety, or to lessen or avert the threat of a catastrophe in any part of the United States. IRS may extend relief as a result of any emergency situation.” Internal Revenue Manual, 25.16.1.1(6) (emphasis added). Specifically, the “IRS may provide relief in the form of extensions of time to file or pay under IRC § 6081 and IRC § 6161 in any disaster. If the President makes a disaster or emergency declaration, then IRS may provide relief under IRC § 7508A.” Internal Revenue Manual, 25.16.1.1(7).

Notably, the “IRS has considerable discretion and flexibility in providing disaster relief.” Internal Revenue Manual 25.16.1.2.1(2). Given the severe consequences of this devastating storm, we ask that you quickly extended IRS filing and payment deadlines. We appreciate your attention to this matter and look forward to your prompt response.

Sincerely,

Joseph I. Lieberman, United States Senator

Richard Blumenthal, United States Senator

John B. Larson, Member of Congress

Rosa DeLauro, Member of Congress

Christopher S. Murphy, Member of Congress

Joe Courtney, Member of Congress

Jim Himes, Member of Congress

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