



STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES



OFFICE OF THE  
COMMISSIONER

March 19, 2010

Timothy F. Geithner  
Secretary of the United States Department of the Treasury  
1500 Pennsylvania Avenue NW  
Washington, DC 20220

Dear Secretary Geithner,

At the request of Governor M. Jodi Rell, I am urging you to consider using your authority under the Internal Revenue Code, specifically section 6654 of the code, to provide that no addition to tax would be imposed on taxpayers impacted by severe storms in Fairfield County, Connecticut on March 13th and 14th of this year. Under section 6654 of the Internal Revenue Code you have the authority not to impose addition to tax (interest) where "by reason of casualty, disaster or other unusual circumstances the imposition of such addition to tax would be against equity and good conscience." Clearly the relief requested is warranted considering the extent of damage.

These powerful storms caused the death of three individuals. The storm's heavy rain and high winds also brought significant damage to the area, including flooding, downed trees, blocked roads, and a loss of power to tens of thousands of households, businesses, and schools, some of which remained without electricity for more than five days. A State of Civil Preparedness Emergency was proclaimed by Governor Rell pursuant to Section 28-9 of the Connecticut General Statutes on March 15, 2010. The destruction caused by the storms seriously impeded the affected taxpayers' ability to file federal tax returns due on March 15<sup>th</sup>. As such, Connecticut has postponed the due date for affected taxpayers to file Connecticut tax returns due on March 15, 2010 to April 1, 2010.

Thank you for considering this request on behalf of the affected Connecticut taxpayers. We stand ready to provide any additional information that you require in making your determination.

Sincerely,

Richard D. Nicholson  
Commissioner

C: Governor M. Jodi Rell



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DEPARTMENT OF REVENUE SERVICES



OFFICE OF THE  
COMMISSIONER

March 18, 2010

Douglas H. Shulman  
Commissioner of Internal Revenue  
1111 Constitution Avenue NW  
Washington, DC. 20224-0001

Dear Commissioner Shulman,

At the request of Governor M. Jodi Rell, I have sent the enclosed letter to Secretary Timothy Geithner urging him to use his authority under the Internal Revenue Code, specifically section 6654 of the code, to provide that no addition to tax would be imposed on taxpayers impacted by severe storms in Fairfield County, Connecticut on March 13th and 14th of this year.

These powerful storms caused the death of three individuals, significant damage, road closures, and left some businesses and households without power for more than five days. A State of Civil Preparedness Emergency was proclaimed by Governor Rell pursuant to Section 28-9 of the Connecticut General Statutes on March 15, 2010. The destruction caused by the storms seriously impeded the affected taxpayers' ability to file federal tax returns due on March 15<sup>th</sup>. As such, Connecticut has postponed the due date for affected taxpayers to file Connecticut tax returns due on March 15, 2010 to April 1, 2010.

On behalf of the Connecticut taxpayers affected by these storms, I am requesting your support of the request made to Secretary Geithner. Thank you for considering our request.

Sincerely,

Richard D. Nicholson  
Commissioner

C: Governor M. Jodi Rell