

This is Google's [cache](http://www.irs.gov/tax_regs/rra-3309.html) of [http://www.irs.gov/tax\\_regs/rra-3309.html](http://www.irs.gov/tax_regs/rra-3309.html).

Google's cache is the snapshot that we took of the page as we crawled the web.

The page may have changed since that time. Click here for the [current page](#) without highlighting.

*Google is not affiliated with the authors of this page nor responsible for its content.*

Tax Regs in Plain English

# IRS Restructuring and Reform Act of 1998

## 3309 - Abatement of Interest/Presidentially Declared Disasters

[\[ Click for Text Only Version \]](#)

### Section 3309

**A. Provision(s) covered:** RRA § 3309 Abatement of Interest/Presidentially Declared Disasters; (Amends § 6404 of the Code) Disaster Area Relief

**B. Background:** The Code does not presently provide for the abatement of interest for individuals located in Presidentially declared disaster areas even if the individuals were granted an extension to file and pay taxes because of the disaster.

**C. Change(s):** The provision amends § 6404 of the Code to add new subsection 6404(h). Under this subsection, if the IRS extends the time for filing income tax returns under § 6081 and the time for paying income tax under § 6161, the IRS must abate the assessment of any interest on the income tax during the extension period.

**D. Impact:** The IRS must take necessary actions to ensure that interest is abated during the extension period.

### E. Necessary Actions

1. Submit RIS to automatically prevent the assessment of interest in Presidentially declared disaster areas for the period that an extension to file and pay income tax is granted.
2. Revise IRM procedures to incorporate the new requirement to abate interest during

the extension period.

3. Issue guidance to taxpayers regarding the new requirement for the IRS to abate interest during the extension period.
4. Revise Publications.

**F. Other Special Comments:** None.

### [Questions and Answers](#)

[Tax Stats](#) | [Tax Info For You](#) | [Tax Info For Business](#) | [Electronic Services](#)  
[Taxpayer Help & Ed](#) | [Tax Regs In English](#) | [IRS Newsstand](#) | [Forms & Pubs](#)  
[What's Hot](#) | [Meet The Commissioner](#) | [Comments & Help](#) | [Site Tree](#)

[\[Previous\]](#)

[{Next}](#)

[\[Home\]](#)

[\[Search\]](#)

[\[Help!\]](#)

[\[Email\]](#)

Thursday, 17-Feb-2000 08:49:02 EST