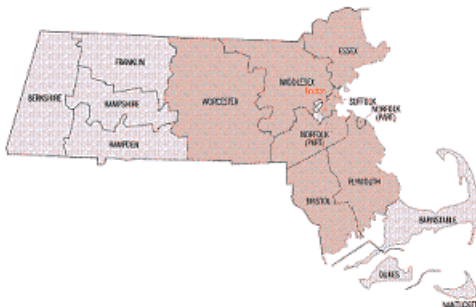


# Client Alert

An informational newsletter from **Tonneson + Co**

## Massachusetts Storm Victims Get Tax Deadline Postponed Until May 11, 2010



The president has declared the Massachusetts counties of Bristol, Essex, Middlesex, Norfolk, Plymouth, Suffolk and Worcester federal disaster areas qualifying for individual assistance. Affected taxpayers include individuals who live, and businesses whose principal place of business is located in, the covered disaster area. Please see attached listing of cities and towns by county to determine if you are affected.

The IRS is giving affected taxpayers until **May 11, 2010**, to file most tax returns including individual, corporate, estate and trust income tax returns, partnership returns, S corporation returns, gift, and generation-skipping transfer tax returns, employment and certain excise tax returns and Form 5500 series returns.

In addition, other relief provisions include:

- Extension of time for making income tax payments, including estimated tax payments, that were originally due between March 12<sup>th</sup> and May 11<sup>th</sup>, 2010.
- Extension of time for making 2009 contributions to an individual retirement account (IRA).
- IRS will waive the failure to deposit penalties for employment and excise deposits due on or after March 12 and on or before March 29, as long as the deposits were made by March 29.
- Affected taxpayers in a federally declared disaster area have the option of claiming disaster-related casualty losses on their federal income tax return for either this year or last year.
- Individuals may deduct personal property losses that are not covered by insurance or other reimbursements.

In response to the IRS' tax deadline extension, Governor Deval Patrick today directed the Massachusetts Department of Revenue to allow residents in those counties to receive the same additional time to file their 2009 state tax returns. We will continue to monitor relief provisions from other states as they are announced.

**We will continue to work towards meeting the April 15<sup>th</sup> deadline. Any decision to utilize the postponed deadline date of May 11<sup>th</sup> will be evaluated by you and your Tonneson advisor based on your specific situation.**

Please visit our website at [www.tonneson.com](http://www.tonneson.com) to read about other current relevant topics.

#### IRS CIRCULAR 230 DISCLOSURE:

To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

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## Bristol County

Acushnet  
Attleboro  
Berkley  
Dartmouth  
Dighton  
Easton  
Fairhaven  
Fall River  
Freetown  
Mansfield  
New Bedford  
North Attleborough  
Norton  
Raynham  
Rehoboth  
Seekonk  
Somerset  
Swansea  
Taunton  
Westport

## Essex County

Amesbury  
Andover  
Beverly  
Boxford  
Danvers  
Essex  
Georgetown  
Gloucester  
Groveland  
Hamilton  
Haverhill  
Ipswich  
Lawrence  
Lynn  
Lynnfield  
Manchester-By-The-Sea  
Marblehead  
Merrimac  
Methuen  
Middleton  
Nahant  
Newbury  
Newburyport  
North Andover

Peabody  
Rockport  
Rowley  
Salem  
Salisbury  
Saugus  
Swampscott  
Topsfield  
Wenham  
West Newbury

## Middlesex County

Acton  
Arlington  
Ashby  
Ashland  
Ayer  
Bedford  
Belmont  
Billerica  
Boxborough  
Burlington  
Cambridge  
Carlisle  
Chelmsford  
Concord  
Dracut  
Dunstable  
Everett  
Framingham  
Groton  
Holliston  
Hopkinton  
Hudson  
Lexington  
Lincoln  
Littleton  
Lowell  
Malden  
Marlborough  
Maynard  
Medford  
Melrose  
Natick  
Newton  
North Reading  
Pepperell  
Reading  
Sherborn

Shirley  
Somerville  
Stoneham  
Stow  
Sudbury  
Tewksbury  
Townsend  
Tyngsborough  
Wakefield  
Waltham  
Watertown  
Wayland  
Westford  
Weston  
Wilmington  
Winchester  
Woburn

## Norfolk County

Avon  
Bellingham  
Braintree  
Brookline  
Canton  
Cohasset  
Dedham  
Dover  
Foxborough  
Franklin  
Holbrook  
Medfield  
Medway  
Millis  
Milton  
Needham  
Norfolk  
Norwood  
Plainville  
Quincy  
Randolph  
Sharon  
Stoughton  
Walpole  
Wellesley  
Westwood  
Weymouth  
Wrentham

## Plymouth County

Abington  
Bridgewater  
Brockton  
Carver  
Duxbury  
East Bridgewater  
Halifax  
Hanover  
Hanson  
Hingham  
Hull  
Kingston  
Lakeville  
Marion  
Marshfield  
Mattapoisett  
Middleborough  
Norwell  
Pembroke  
Plymouth  
Plympton  
Rochester  
Rockland  
Scituate  
Wareham  
West Bridgewater  
Whitman

## Suffolk County

Boston  
Chelsea  
Revere  
Winthrop

## Worcester County

Ashburnham  
Athol  
Auburn  
Barre  
Berlin  
Blackstone  
Bolton  
Boylston  
Brookfield  
Charlton

Clinton  
Douglas  
Dudley  
East Brookfield  
Fitchburg  
Gardner  
Grafton  
Hardwick  
Harvard  
Holden  
Hopedale  
Hubbardston  
Lancaster  
Leicester  
Leominster  
Lunenburg  
Mendon  
Milford  
Millbury  
Millville  
New Braintree  
North Brookfield  
Northborough  
Northbridge  
Oakham  
Oxford  
Paxton  
Petersham  
Phillipston  
Princeton  
Royalston  
Rutland  
Shrewsbury  
Southborough  
Southbridge  
Spencer  
Sterling  
Sturbridge  
Sutton  
Templeton  
Upton  
Uxbridge  
Warren  
Webster  
West Boylston  
West Brookfield  
Westborough  
Westminster  
Winchendon  
Worcester

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