

## **Filing Deadlines**

[U.S. Tax Court](#)

[U.S. District Court](#)

[U.S. Court of Appeals, Fifth Circuit](#)

[IRS](#)

### **U.S. Tax Court**

9/1/05 issued press release that New Orleans trial session, scheduled for November 14, 2005, is cancelled until further notice. The Court will use U.S. postal services, internet, and other means in its attempt to notify all affected parties.

### **U.S. District Court—Eastern District of Louisiana**

The suspension of deadlines and delays, including liberative prescriptive and preemptive periods in all civil cases pending or to be filed in this Court, is terminated effective November 25, 2005.

Temporary offices at Houma, Baton Rouge and Lafayette, Louisiana will continue in operation to receive filings and conduct proceedings as needed. Due to delays in mail service to New Orleans, attorneys are encouraged to mail documents for filing to the Lafayette location until November 25, 2005.

Changes to U.S. Mailing addresses and telephone numbers may be sent by e-mail to the web address [atty\\_info@laed.uscourts.gov](mailto:atty_info@laed.uscourts.gov) or by U.S. mail to the attention of Attorney Info Clerk, 102 Versailles Street, Suite 501, Lafayette, LA 70501.

Please see <http://www.laed.uscourts.gov> for further information.

### **U.S. Court of Appeals—Fifth Circuit**

The Fifth Circuit clerk's office temporarily is co-located with the U.S. District Court for the Southern District of Texas, at 515 Rusk Street, Houston, Texas. Phone Number for the main line is (713) 250-5440.

For the purposes of serving and filing papers, Tuesday, October 11, 2005, is deemed the first regular business day following August 26, 2005. This treatment does not impair either the effectiveness of service of papers made during the period August 27 through October 10, 2005, or the effectiveness of the filing of papers accepted for filing during that period by the Clerk of the Court at the substitute site of the Court; however, as to any paper served or filed during that period, the deadline for responding, whether stated as a date certain or as specified interval following service or filing, shall be extended to the later of October 25, 2005, or the first business day following the expiration of 15 days after the otherwise applicable deadline.

Please see <http://www.ca5.uscourts.gov> for further information.

## **Internal Revenue Service**

Contact from the IRS (8/30/05)

Affected taxpayers who are contacted by the IRS on a collection or examination matter should explain how the disaster impacts them so that the IRS can provide appropriate consideration to their case.

Taxpayers affected by the hurricane may be eligible for tax relief, regardless of where they live. Deadlines for affected taxpayers to file any returns, pay any taxes and perform other time-sensitive acts have been postponed to Feb. 28, 2006.

Businesses will have until Feb. 28, 2006, to make federal tax deposit (FTD) payments without incurring a late deposit penalty. This relief applies to any deposit originally due on or after Aug. 29, 2005.

This relief applies to employers who deposit social security, Medicare and federal income taxes withheld from employee paychecks. Businesses who deposit federal excise taxes are also eligible for this relief.

Notice 2005-81 and 2005-82 postpones, until January 3, 2006, deadlines for the IRS to perform certain acts under section 7508A with respect to certain taxpayers affected by hurricane Katrina. Notice 2005-81 extends the deadlines for the to issue an FPAA to the Tax Matters Partner under section 6223 with respect to the tax attributable to the partnership items of partners of any partnership that is an affected taxpayer if the last date for issuance of the FPAA is on or after November 7, 2005, and on or before February 28, 2006.

Other frequently asked questions may be found at:

<http://www.irs.gov/newsroom/article/0,,id=147240,00.html>

General information may be found at:

<http://www.irs.gov/newsroom/article/0,,id=147085,00.html>