

**Legal Division Guidance 2010-04-02**

(Haiti Relief Workers Qualify for Combat Zone Extension; Military Personnel and Designated Civilians Have at Least 180 Days to File and Pay)

Q: Do Haiti relief workers qualify for the combat pay extension (military and personnel and designated civilians have at least 180 days to file and pay)?

A: Federal authority for these postponements is found in IRC section 7508A. California conforms to IRC section 7508A under RTC section 18572 and, as a result, members of the military and certain civilians providing earthquake relief in Haiti in connection with Operation Unified Response (a contingency operation) qualify for these postponements.