

# **IRS Disaster Assistance**

## Federally Declared Disaster Area

After FEMA issues a disaster declaration, signed by the President, the IRS may provide administrative disaster tax relief to those residing in the declared disaster area.

Visit www.irs.gov and search "IRS News From Around the Nation" to view the news release detailing the administrative disaster tax relief available in your area. You can also find additional disaster information and/or download IRS forms and publications at www.irs.gov.

Administrative disaster tax relief, generally, includes postponement of certain filing and tax-payment deadlines for taxpayers. If your IRS address of record is located within the declared disaster area listed in the news release, you will automatically receive IRS administrative disaster tax relief. Taxpayers who reside or have a business located outside the covered disaster area should call the IRS Disaster Hotline at 1-866-562-5227 to request administrative disaster tax relief.

If you have an unreimbursed disaster casualty loss and you filed a federal income tax return in the preceding tax year and you paid federal income taxes, you may be able to file an amended return now (or wait until next year) to claim your unreimbursed disaster casualty loss. See Publication 547, Casualties, Disasters and Thefts, Publication 584, Casualty, Disaster, and Theft Loss Workbook (Personal-Use Property) and Publication 584-B, Business Casualty, Disaster, and Theft Loss.

#### **Other Relief**

The IRS will waive the usual fees for copies of previously filed tax returns for taxpayers located in the covered disaster area. Taxpayers should include the assigned FEMA Disaster Declaration and Disaster (for example, "FEMA-4596, Alabama - Severe Storms, Straight-line Winds, and Tornadoes" in bold letters at the top of **Form 4506, Request for Copy of Tax Return**, or **Form 4506-T, Request for Transcript of Tax Return**, as appropriate, and submit it to the IRS. Search "Get Transcript" on **www.irs.gov** to order your transcript online.

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.

#### For Disaster Information and Assistance

- Search "Disaster" on www.irs.gov
- Request IRS tax transcripts online at: https://www.irs.gov/individuals/get-transcript
- Request transcripts using your smartphone with the IRS2Go mobile phone app
- Call the IRS Disaster Hotline at: 1-866-562-5227
- Contact your tax professional
- Visit the Federal Emergency Management Agency website at www.fema.gov
- Visit the Federal Disaster Assistance website at www.disasterassistance.gov
- Visit the Small Business Administration website for information on low interest disaster loans at: www.sba.gov

### Taxpayer Advocate Service (TAS) 1-877-777-4778 can help you if:

- Your problem is causing financial difficulty for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action.
- You've tried repeatedly to contact the IRS, but no one has responded, or the IRS hasn't responded by the date promised.