# **IRS Information**

Tax Deadline Extension

## Get the Latest Tax Relief Guidance in Disaster Situations

Recent special tax law provisions may help taxpayers recover financially from the impact of a major disaster in their location.

## Around the Nation

This section of our website provides IRS news specific to local areas, primarily disaster relief or tax provisions that affect certain states.

## Tax Topic 515, Casualty, Disaster, and Theft Losses

Casualty losses can result from the destruction of or damage to your property from any sudden, unexpected, and unusual event such as a flood, hurricane, tornado, fire, earthquake or even volcanic eruption.

## For Individuals

## **FAQs for Disaster Victims**

This section provides guidance for those affected by disasters and answers to frequently asked questions.

### **Reconstructing Your Records**

Reconstructing records after a disaster may be essential for tax purposes, getting federal assistance or insurance reimbursement. After a disaster, taxpayers might need certain records to prove their loss. The more accurately the loss is estimated, the more loan and grant money there may be available.

### For Tax Professionals

## **Disaster Relief Resource Center for Tax Professionals**

Through this resource center we address many of the questions received from tax professionals. We've included information published by the IRS, along with links to IRS partners who may offer additional assistance. Many of our partners have provided various resources to help the payroll and practitioner community to recover and get re-established in the event of a natural disaster.

### For Charitable Organizations

## **Disaster Relief Resources for Charities and Contributors**

After a disaster or in other emergency hardship situations, people may be interested in using a charitable organization to help victims. The IRS provides several resources to help them accomplish this goal.

### Publication 3833, Disaster Relief, Providing Assistance Through Charitable Organizations

This publication describes how members of the public can use charitable organizations to provide assistance to victims of disasters or other emergency hardship situations.

### **Disaster Planning Video Presentations**

- Disaster Loss Deductions
- IRS Disaster Assistance
- Planning for Business Continuity after a Disaster
- <u>Reconstructing Records after a Disaster</u>

### **Other Government Agency Disaster Information**

### DisasterAssistance.gov

This is a one stop Web portal that consolidates information from 17 US Government Agencies where taxpayers can apply for Small Business Administration loans through online applications, receive referral information on forms of assistance that do not have online applications, or check the progress and status of their applications online.

#### Federal Emergency Management Agency (FEMA)

Federal disaster aid programs provided by the Federal Emergency Management Agency (FEMA) are available to citizens affected by major disasters.

#### Small Business Administration (SBA)

The U. S. Small Business Administration (SBA) is responsible for providing affordable, timely and accessible financial assistance to homeowners, renters and businesses of all sizes located in a declared disaster area. Financial assistance is available in the form of low-interest, long-term loans for losses that are not fully covered by insurance or other recoveries.

#### **Benefits.gov**

Benefits.gov wants to let survivors and disaster relief workers know about the many disaster relief programs available. Perhaps you have suffered damage to a home or business, lost your job, or experienced crop damage due to a natural disaster. Benefits.gov has a variety of national benefit and assistance programs