



IRS Disaster Assistance

Federally Declared Disaster Area

If you reside in a state or territory that has been impacted by a disaster, under the Robert T. Stafford Act, the President has declared a federal disaster for your area. The Federal Emergency Management Agency (FEMA) has issued a disaster declaration identifying the areas for relief.

If your IRS address of record is up to date and you are located within the declared disaster area, the IRS has automatically granted you disaster tax relief. Visit www.irs.gov and search **IRS News From Around the Nation** to view the news release detailing the disaster tax relief available in your area. The relief includes the postponement of filing and payment deadlines for eligible taxpayers and is based on damage assessments by FEMA. For current tax relief provisions for taxpayers affected by disasters search **Tax Relief in Disaster Situations**.

If you have additional disaster tax relief questions, taxpayers who reside or have a business located outside the declared disaster area should call the IRS Disaster Hotline at 866-562-5227 to speak with an IRS representative.

Disaster Relief Assistance and Resources

- Search "Disaster" on www.irs.gov
- Call the IRS Disaster Hotline at 1-866-562-5227
- Request IRS tax transcripts online at www.irs.gov/individuals/get-transcript
- Get Free Tax Help using your mobile device with the **IRS2Go mobile phone app**
- To view tax products on your tablet or mobile device use the **IRS eBooks app**
- For unresolved tax problems, call the Taxpayer Advocate Service (TAS) at 1-877-777-4778
- 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

Penalty and Interest Relief

During the postponement period of a federally declared disaster, the IRS waives interest and penalties on taxes owed. This means you have additional time to file a claim for a credit or refund on your amended return and the IRS may reduce the amount of interest you owe on certain taxes. The IRS will issue a news release indicating the affected areas and provide the beginning and ending dates of the relief period. For more information about penalties and interest go to www.irs.gov/Penalties and www.irs.gov/Interest.

Forms and Publications

- **Form 4506** *Request for Copy of Tax Return*, or **Form 4506-T** *Request for Transcript of Tax Return*.
- **Form 1040-X** *Amended U.S. Individual Income Tax Return* and **Form 1040-X Instructions**.
- **Publication 547** explains how to treat casualties, thefts, and losses on deposits and how to figure gain or loss, treat reimbursements and how to report them.
- **Publication 584** discusses non-business, disaster, casualty, and theft loss.
- **Publication 584-B** is a business casualty, disaster, and theft loss workbook.

Go to www.irs.gov or scan the QR code to get additional disaster information and to download IRS forms and publications.

