



# IRS Disaster Resources

## Resources & Information once a Federal Disaster has been declared:

### Colorado Disaster Declaration:

<http://www.irs.gov/uac/Newsroom/Tax-Relief-for-Victims-of-Severe-Storms-in-Colorado>

Victims of severe storms, flooding, landslides and mudslides that began on Sept. 11, 2013 in parts of Colorado may qualify for tax relief from the Internal Revenue Service.

### Disaster Assistance and Emergency Relief for Individuals and Businesses

<http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Disaster-Assistance-and-Emergency-Relief-for-Individuals-and-Businesses-1>

This page has sections with information for individuals, businesses, tax professionals and charities. Special tax law provisions may help taxpayers and businesses recover financially from the impact of a disaster, especially when the federal government declares their location to be a major disaster area. Depending on the circumstances, the IRS may grant additional time to file returns and pay taxes. Both individuals and businesses in a federally declared disaster area can get a faster refund by claiming losses related to the disaster on the tax return for the previous year, usually by filing an amended return. If the loss deduction is more than their income, a taxpayer may have a net operating loss. You do not have to be in business to have a net operating loss from a casualty. For more information, refer to [Publication 536](#), Net Operating Losses for Individuals, Estates, and Trusts.

### IRS Disaster Assistance Hotline -- 1-866-562-5227

Get answers to questions on disaster-related issues and order back copies of tax returns and all the attachments.

### [Publication 2194, Disaster Resource Guide for Individuals and Businesses](#) (PDF)

Publication 2194 is a Disaster Losses Guide to help businesses claim casualty losses on property that has been destroyed by a natural disaster. The kit contains information on records reconstruction, choosing a tax preparer, tax forms needed to claim a casualty loss, and IRS assistance available.

### Reconstructing Your Records

<http://www.irs.gov/uac/Reconstructing-Your-Records>

Suggestions on how you can reconstruct lost records, as well as IRS assistance available to help reconstruct records (transcript, copy of return, etc).

### Publication 584 –Casualty, Disaster and Theft Loss Workbook

<http://www.irs.gov/pub/irs-pdf/p584.pdf>

This workbook is designed to help individuals figure losses on personal-use property in the event of a disaster, casualty, or theft. It contains schedules to help figure the losses to a main home, its contents, and motor vehicles.

### Publication 584B – Business Casualty, Disaster and Theft Loss Workbook

<http://www.irs.gov/pub/irs-pdf/p584b.pdf>

This publication contains worksheets you can use to inventory office equipment, business equipment, etc.

### IRS Video Portal

<http://www.tax.gov/Professional/DisasterInformation>

The IRS offers video and audio presentations on Disaster information. These presentations discuss IRS disaster relief for businesses and individuals, business continuity planning, insurance coverage, recording keeping and other tips to stay in business after a major disaster.

### DisasterAssistance.gov

<http://www.disasterassistance.gov/>

DisasterAssistance.gov provides information on how you might be able to get help from the U.S. Government before, during and after a disaster. Learn what help you might be able to apply for from 17 government agencies in Spanish and English. The website also provides information to help you prepare for, respond to and recover from disasters.

## General Resources (for disasters prior to federal declaration):

### Telephone Assistance

Call the appropriate number below to ask questions about federal tax rules, to help you prepare your tax return, or ask about a notice you have received. Please be aware that when you conclude your discussion, our system will not permit you to return to your original responder.

#### Telephone Assistance for Individuals:

Toll-Free, 1-800-829-1040

Hours of Operation: Monday – Friday, 7:00 a.m. – 7:00 p.m. your local time (Alaska & Hawaii follow Pacific Time).

#### Telephone Assistance for Businesses:

Toll-Free, 1-800-829-4933

Hours of Operation: Monday – Friday, 7:00 a.m. – 7:00 p.m. your local time (Alaska & Hawaii follow Pacific Time).

### Preparing for a Disaster (Taxpayers and Businesses)

[http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Preparing-for-a-Disaster-\(Taxpayers-and-Businesses\)](http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Preparing-for-a-Disaster-(Taxpayers-and-Businesses))

Planning what to do in case of a disaster is an important part of being prepared. Some simple steps can help taxpayers and businesses protect financial and tax records in case of disasters. Information and suggestions on paperless recordkeeping, documenting assets and valuables, ensuring payroll providers have fiduciary bonds, and emergency planning. This article also has information and links on IRS disaster assistance.

### Taxpayer Advocate Service

<http://www.irs.gov/uac/Taxpayer-Advocate-Service-6?portlet=110>

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS. TAS helps taxpayers who are experiencing economic harm, such as not being able to provide necessities like housing, transportation, or food; taxpayers who are seeking help in resolving problems with the IRS; and those who believe an IRS system or procedure is not working as it should. See the link above for more information, such as situations where TAS can provide assistance, and how to contact TAS. Taxpayers do not have to be in a federally declared disaster to use TAS. To reach TAS, call their toll-free number at 1-877-777-4778.