



FEMA

# News Release

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## TAX TIPS FOR SANDY SURVIVORS

If you have experienced a loss as a result of Hurricane Sandy, here are a few things to keep in mind as you prepare to file your 2012 taxes:

- Personal property losses that are not covered by insurance or other reimbursements may be deductible on your tax return. For details on eligible deductions, see IRS Form 4684, Casualties and Thefts, and read the instructions.
- IRS Notice 2013-21, Section 165(i) states that affected taxpayers in a federally declared disaster area have the option of claiming disaster-related casualty losses on their federal income tax returns for either this tax year (2012) or the previous tax year (2011).
- According to IRS Notice 2013-16, taxpayers who reside outside the disaster area but whose books, records, or tax professionals are located in the areas affected by Hurricane Sandy may also be eligible for tax relief.
- The IRS may waive their usual fees and expedite requests for copies of previously filed tax returns for affected taxpayers. Taxpayers should put the assigned Disaster Designation in red ink at the top of IRS Form 4506, Request for Copy of Tax Return, or IRS Form 4506-T, Request for Transcript of Tax Return, and submit it to the IRS.
- Taxpayers impacted by Hurricane Sandy can access IRS information related to Sandy online at [www.irs.gov/uac/Tax-Relief-in-Disaster-Situations](http://www.irs.gov/uac/Tax-Relief-in-Disaster-Situations).
- Visit [www.irs.gov/uac/Contact-My-Local-Office-in-New-Jersey](http://www.irs.gov/uac/Contact-My-Local-Office-in-New-Jersey) for information on the nearest IRS Taxpayer Assistance Center.
- Taxpayers may download forms and publications with information on tax relief from the official IRS website, **IRS.gov**, or order them by calling **800-TAX-FORM**. The IRS toll-free number for general tax questions is **800-829-1040**.

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*FEMA's mission is to support our citizens and first responders to ensure that as a nation we work together to build, sustain, and improve our capability to prepare for, protect against, respond to, recover from, and mitigate all hazards.*

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