



IRS Disaster Assistance

Federally Declared Disaster Area

You may deduct the loss or partial loss of your home, household goods, and motor vehicles from disaster damage on your individual federal income tax return. If you paid taxes in the tax year immediately preceding the tax year in which the disaster occurred, you can choose to deduct your loss on a Form 1040X (*Amended U.S. Individual Income Tax Return*) for the prior year instead of waiting to file your current year return. This will allow you to receive a refund of some or all of the taxes paid on your prior year return.

What this means to you

- If you filed a federal income tax return in the preceding tax year and paid federal taxes ...
 - You may be able to file an amended return now (or wait until next year) to claim your loss and receive a refund of the amount of taxes paid.
 - You need to itemize using Form 1040 Schedule A.

To claim your losses

- Make a list of everything you owned and lost
- Determine its original cost (or adjusted basis)
- Determine the fair market value of each item
 - This is the amount it could have been sold for just before the disaster
- Determine the present value – *after the disaster*
- Determine insurance or other reimbursements you received or expect to receive

To take advantage of casualty losses and to assist you through this process

- Get Publication 2194, *Disaster Resource Guide for Individuals and Businesses*.
- Get computer generated copies of your last year's tax return from the IRS.
- IRS can assist with preparing your amended tax returns.

For additional information and assistance

- IRS Disaster Assistance Hotline – 1-866-562-5227
(Monday – Friday from 7:00 a.m. to 7:00 p.m. local time),
*Please have your own interpreter, if needed, when calling the Hotline number
- Visit the website at www.irs.gov or
- Contact your tax professional



国税局对受灾者的协助

联邦宣告之灾区

您可能在您的个人联邦所得税表上扣抵灾害對您的房屋、家用物品和机动车辆造成的全部损失或部分损失。若您在灾害发生年度的上一年缴付了税金，您可选择不等候与当年税表一同申报，而以 1040X 表格（美国个人所得税修正税表）在上年度扣抵您的损失。这将让您获得上年度所支付税金的部分或全额退税。

这对您意味着

- 若您在上个年度申报了联邦所得税表并缴付了联邦税金...
 - 您可能现在就可提交修正税表申报（或等到下一年度）以申报您的损失并获得您已付税金的退税。
 - 您需要使用 1040 总表的 A 明细表逐项申报抵税项目。

要申报您的各项损失

- 表列出您拥有并损失的所有物件清单
- 确定其原价（或调整后基价）
- 确定每个项目的公平市场价格
 - 这指的是该物件在发生灾害之前本来可以售出的价格
- 确定目前的价值--在灾害后
- 确定您已收到或预期会收到的保险赔偿或其它偿付的数额

利用事故损失并协助您通过此过程

- 索取 2194 号公告，《个人及企业灾害资源指南》。
- 向国税局索取您去年所报税表的电脑复制件。
- 国税局可协助您填写您的修正税表。

如果希望得到更多信息和协助

- 国税局灾害协助热线 – 1-866-562-5227
(周一至周五当地时间从早上 7 点到晚上 7 点)，
*若有需要，请在拨打热线时自备口译人员。
- 造访国税局网站 www.irs.gov 或者
- 联系您的税务专业人员