



## Volunteer Income Tax Assistance and Tax Counseling for the Elderly

# Casualty Loss Screening Tool

VITA & TCE sites, especially those serving taxpayers in areas impacted by a disaster, should use this tool to determine if the site can assist a taxpayer with return preparation or if there is a need to refer them to a paid preparer.

**\*A Casualty Loss is the damage, destruction, or loss of property resulting from an identifiable event that is sudden, unexpected and unusual. A Disaster Casualty Loss occurs when the President declares an area as a Federally Declared Disaster Area(s). For tax years 2018 through 2025, casualty losses of personal-use property are deductible only if the loss is attributable to a federally declared disaster.**

