For disaster victims who need legal help with:

TAXES

Call TOLL-FREE: 866-456-4995

FAQ ABOUT DEALING WITH TAXES FOLLOWING A DISASTER:

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. You may want to talk to a tax expert or go to the IRS web site at www.irs.gov. If you reside or have a business located outside the covered disaster area, you must call the IRS disaster hot- line at 1-866-562-5227 to request this tax relief.

My tax records were lost in the disaster. How do I get lost tax records?

- You need to get copies of lost tax records even they weren't lost due to the disaster.
- You will need this information later if you claim a casualty loss on your income tax return.
- Fill out IRS Form 4506, 'Request for Copy of Tax Return'. Ask for your 2009, 2010, 2011, 2012 and 2013 returns. You can ask for all these years on the same form.

Will the IRS charge me a fee for getting copies of lost records?

- If you live in one Of the disaster counties, the IRS won't charge fees.
- The IRS usually charges $57 for each return but you can get them for FREE.
- To get your free copies, you must write "Alabama/Severe Storms, Tornadoes, Straight- Line Winds and Flooding" on the top of the form. You must write it in red ink.
- If you filed the tax returns while you lived in Alabama, fill out the form and mail it to:
  IRS RAIVS Team, stop 6716 AUSC, Austin, TX 73301

I am claiming a loss that will be carried back to earlier years. How do I get a copy of my tax transcript?

- A transcript of account explains your tax history for a single year. It shows your income, the tax due, any tax payments and what you still Owe. Transcripts Of account for those years are very important.
- Fill out IRS Form 4506-T, Request for Transcript of Tax Return. You should ask for the years 2009 through 2013.
- To get free copies, you must write "Alabama/Severe Storms, Tornadoes, Straight-Line Winds and Flooding" on the top of the paper. You must write it in red ink.
- If you filed the tax returns while you lived in Alabama, fill out the form and mail it to:
  IRS RAIVS Team, stop 6716 AUSC, Austin, TX 73301

Have you moved because of the floods or storms?

- Fill out IRS Form 8822, Change of Address. This is how you tell the IRS you moved.
- This is important because:
  - The IRS may be sending your refunds from an earlier year.
  - The IRS may be sending letters to your old address.
  - These letters may ask for information or they may be about your rights to go to court.
    - The IRS may be sending bills to your old address. If you don't answer IRS letters, they may charge you a penalty fee, or they may do other things to collect what you owe.

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JUSTICE FAIRNESS HOPE
Legal Services Alabama

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I live in a county that was designated a federal disaster area. Can I get an extension to file my tax return?

- The IRS gives affected taxpayers until the last day of the Extension Period to file tax returns or make tax payments, including estimated tax payments, that have either an original or extended due date falling within this period
- You must have "Alabama/Severe Storms, Tornadoes, Straight-Line Winds and Flooding" (or the name of the disaster declaration) on the top of the form. Either write it in red ink or use a form that already has the words in red on it.This makes sure you don't have to pay a fee for late filing.

What if I cannot file my Income Tax Return by the extension deadline?

- You should file IRS Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return. You should pay any money you owe the IRS by the deadline.
- You must have "Alabama/Severe Storms, Tornadoes, Straight-Line Winds and Flooding" (or the name of the disaster declaration) on the top of the form. Write it in red ink or use a form that already has the words in red on it. This makes sure you don't have to pay a fee for late filing.

Did the storms and/or floods destroy or damage things you own?

- You may be able to show this as a casualty loss on your income tax.

What losses can you claim?

- You can claim casualty losses on your: home, property, vehicles, appliances, TVs, stereos and other entertainment equipment, computers and printers, tools, clothes, household goods like dishes, towels, sheets, etc.

Don't have insurance? Or did insurance refuse to pay?

- You will need to prove this to the IRS. Keep any letters you get from your insurance company.

What if you don't give the IRS proof?

- They won't 0K your tax claim.

After you know what insurance and FEMA will pay, you can file a tax claim.
What insurance and FEMA paid are subtracted from what you lost.

If you were affected by a natural disaster and need legal help, call toll-free:

1-866-456-4995

or

Apply on-line at www.legalservicesalabama.org/apply-for-services

LSA CALL CENTER HOURS:
8:30 a.m. to 4:30 p.m.

Legal Services Alabama is an independent, nonprofit organization that provides qualifying low-income individuals With free civil legal assistance. LSA is a statewide program serving all 67 counties in Alabama and provides a full range Of services for disaster victims. This brochure offers legal information, not legal advice. Wc try hard to make sure Our bro- churcs accurately explain your rights and options. However, this brochure does not apply the law to your personal facts. For this sort of legal advice, you should call a lawyer.