

Disaster Recovery Resources

INTERNAL REVENUE SERVICE

[IRS: Tax Relief in Disaster Situations](#)

Special tax relief and assistance is available to taxpayers in Presidential Disaster Areas. IRS is monitoring the situation closely to resolve potential tax administration issues as they are identified. For the latest news, check this page frequently.

[IRS: Disaster Relief Resource Center for Tax Professionals](#)

Disasters can mean that many payroll and practitioner businesses and their clients suffer significant losses. This page provides resources and help to the affected payroll and practitioner community.

[IRS Video Portal – Disaster Information](#)

[IRS Publication 584](#) - Casualty, Disaster, and Theft Loss Workbook (Personal-Use Property)

[Loss Calculation Excel Worksheet for Publication 584](#) (Excel Download; Source: Society of Louisiana CPAs)

CORNELL UNIVERSITY LAW SCHOOL, LEGAL INFORMATION INSTITUTE

[Code Section 7508A](#) - Authority to postpone certain deadlines by reason of Presidentially-declared disaster or terroristic or military actions.

[7508A-1 Regulations](#) - Postponement of certain tax-related deadlines by reasons of a federally declared disaster or terroristic or military action.

[Regulation 1.165-1](#) - Losses.

[Regulation 1.165-7](#) - Casualty losses.

[Regulation 1.165-11T](#) - Election in respect of losses attributable to a disaster.

NEBRASKA DEPARTMENT OF REVENUE

[Nebraska Department of Revenue Disaster Relief Information](#)

INSURANCE INFORMATION INSTITUTE

[Insurance Company Claims Filing Telephone Numbers](#)

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AICPA

[AICPA Casualty Loss & Disaster Relief](#) - Your clients will turn to you for advice on how their losses may impact their tax returns and business affairs. This page provides you with guidance and tools to help your clients.

[AICPA Casualty Loss Practice Guide](#) - The primary purpose of the Casualty Loss Practice Guide is to assist practitioners in dealing with certain tax problems that arise when a client is affected by a natural disaster. The guide discusses rules for casualty losses and deductions for involuntary conversions and provides information on relevant IRS publications, as well as other useful material.

[Financial Assistance for AICPA Members](#) - The AICPA Benevolent Fund was established in 1933 by members of the American Institute of CPAs for the purpose of assisting AICPA members through temporary periods of financial difficulty. The Fund provides assistance with meeting daily subsistence (living) expenses, financial hardship brought on by natural disasters, and medical and prescription expenses that exceed insurance coverage brought about by serious illness, an accident, or the death of the primary source of family income.

If you or someone you know are in need of assistance please direct them to the [AICPA Benevolent Fund Resource Center](#) or call (866) 527.2228.

DISASTER RECOVERY AGENCIES & OTHER ONLINE RESOURCES

Federal

- [American Red Cross](#)
- [American Red Cross Disasters & Financial Planning Guide](#)
- [American Red Cross Picking Up the Pieces After a Disaster](#)
- [DisasterAssistance.gov – access to disaster help and resources](#)
- [Disaster Relief Resource Center for Tax Professionals](#)
- [Farm Service Agency Livestock Indemnity Program](#)
- [FEMA](#)
 - [FEMA – Nebraska Major Disaster Declaration – March 21, 2019](#)
 - [FEMA – Individuals & Households Program Fact Sheet](#)
- [IRS Disaster Assistance and Emergency Relief for Individuals and Businesses](#)
- [Ready.gov - Floods](#)
- [Small Business Administration](#)
 - [SBA Business Disaster Loans](#)
- [United Policyholders](#)
- [U.S. Chamber of Commerce Foundation – Disaster Help Desk for Business](#)

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State

- [Nebraska Attorney General](#)
- [Nebraska Community Foundation – Trusted 501\(c\)\(3\) Organizations](#)
- [Nebraska County Emergency Management Directors/Coordinators](#)
- [Nebraska Department of Insurance](#)
- [Nebraska Department of Labor – Registered Contractors](#)
- [Nebraska Department of Labor – Unemployment Assistance](#)
- [Nebraska Department of Transportation](#)
 - [Nebraska 511 Traveler Information](#)
- [Nebraska Emergency Management Agency \(NEMA\)](#)
- [Nebraska Farm Bureau Disaster Relief Assistance](#)
- [#NebraskaStrong Relief Website](#)
- [United Way of the Midlands](#)
 - [Nebraska Bankers Association Disaster Relief Fund](#)
- [University of Nebraska Extension – Flood Resources](#)