

## **Sample Awareness Letter for Congressmen in all States from Friends of 2018 Disaster Victims**

My friends were hurt by one of the 2018 named disasters – Hurricanes Florence, Michael and the California Wildfires. There are no words to adequately describe the devastation. You must see these communities to really understand and grasp the massive scale of destruction. Tax relief has proven to be an incredibly effective tool in helping communities recover from large scale disasters. It was said after Hurricane Katrina that those most touched by the tragic destruction also became the most eloquent advocates for recovery. Will you help the 2018 disaster victims and their communities recover? I have the following two requests:

First, after Hurricanes Harvey, Irma and Maria in 2017, Congress acted quickly to enact legislative tax relief so those impacted by the named storms were assured tax relief was in place when it was time to file their returns. Unfortunately, those relief bills were temporary and applied only to those named storms. Although a federal tax relief bill has been introduced for the victims of the 2018 major disasters -- Florence, Michael and the California Wildfires (see H.R. 1148) -- the bill has stalled in Congress. Please support a tax relief bill for the victims of the 2018 disasters. A bill would release the limitations currently in place on personal casualty loss deductions, allow for those that need to access their retirement to be able to do so penalty free, and give employers a tax credit for continuing to employ people after the storm.

Second, I am also writing to urge you to request the Internal Revenue Service extend eligibility under Revenue Procedure 2018-09 to residents living in 2018 federally declared disaster areas. Extending eligibility under Revenue Procedure 2018-09 will allow disaster victims to use Cost Index Tables to measure damages on their homes for purposes of the casualty calculations. The process of calculating casualty damages can be tedious and sometimes require volumes of paperwork. Without the benefit of the above mentioned cost index tables, a 2018 major disaster victim will have to calculate a casualty by (i) paying for an appraisal, (ii) obtaining multiple detailed contractor estimates, or (iii) completing the repairs. Given the overwhelming demand for contractors, they are saying it is difficult to obtain estimates and complete repairs prior to filing returns.

Please relieve the pressures victims are already facing in putting their homes back together. Equitable tax treatment among disaster victims should be a no-brainer. Please pass some legislative tax relief and ask the IRS to give them updated cost index tables. The pending bills and cost index tables would assure that taxpayers suffering from the 2018 named disasters are treated no less favorably than the victims of Katrina, Harvey, Irma and Maria.