

# Flood Loss Deadlines

## A Tax Guide for 2011 Flood/Storm Victims - Issue 10

**Do you live in a Disaster Relief County?** 26 Tennessee counties have been declared disaster relief counties areas. Need the list? Go to [www.las.org](http://www.las.org) on the internet. Look under "News you can use" and click on the link to the Tax Guide. **Special tax rules** apply to everyone living in these disaster counties. This is true even if you didn't have storm or flood damage. Don't live in one of these counties? Then you may want to talk to a tax expert. Or go to the IRS web site at [www.irs.gov](http://www.irs.gov).

### Time Limits for Filing a Claim for the 2011 Flood Loss

You can claim your flood loss on your 2010 or 2011 income tax return. See Issue 5 to learn more.

#### Time Limit for 2010 – April 15, 2012

Claiming the loss on your 2010 tax return? Then you must claim the loss no later than April 15, 2012.

Already filed your 2010 tax return and want to change it? Then you must file a changed (amended) return no later than April 15, 2012. See IRS Publication 547.



#### You Can Change Your Mind

Claiming the loss on your 2010 return? You can change your mind and claim it on your 2011 return.

After you file the return, you have 90 days to return any refund or credit. Don't have the

refund yet? Then you must return it within 30 days after you get it.

#### Claim the Loss in 2011

You can claim the casualty loss on your 2011 return. This return is due on April 15, 2012 unless you get more time (an extension).



## Legal Aid Society

of Middle Tennessee and the Cumberland

**1-800-238-1443** It's a free call.

On the internet at [www.las.org](http://www.las.org)

NOTE: This information was written by Robert B. Nadler, a lawyer with Legal Aid Society in Nashville, TN. It cannot take the place of advice from a lawyer. Each case is different and needs individual legal advice.