

Flood Loss Deadlines

A Tax Guide for 2010 Flood Victims- Issue 10

Federal disaster area counties: Benton, Cannon, Carroll, Cheatham, Chester, Clay, Crockett, Davidson, Decatur, Dyer, DeKalb, Dickson, Fayette, Gibson, Giles, Hardeman, Hardin, Haywood, Henderson, Hickman, Houston, Jackson, Humphreys, Lauderdale, Lawrence, Lewis, Macon, Madison, Marshall, Maury, McNairy, Montgomery, Obion, Perry, Putnam, Robertson, Rutherford, Shelby, Smith, Stewart, Sumner, Tipton, Trousdale, Wayne, Williamson and Wilson.

Special tax rules apply to everyone living in these 46 counties. This part may help you if you had storm or flood damage. Don't live in one of these counties? Then talk to a tax expert or go to the IRS web site at www.irs.gov.

Time Limits for Filing a Claim for the 2010 Flood Loss

You can claim your flood loss on your 2009 or 2010 income tax return. See Issue 9 to learn more.

Time Limit for 2009 – April 15, 2011

Claiming the loss on your 2009 tax return? Then you must claim the loss no later than April 15, 2011.

Already filed your 2009 tax return and want to change it? Then you must file a changed (amended) return no later than April 15, 2011. See IRS Publication 547.



You Can Change Your Mind

Claiming the loss on your 2009 return? You can change your mind and claim it on your 2010 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.

Time Limit for 2009 – April 15, 2011

You can claim the casualty loss on your 2010 return. This return is due on April 15, 2011, without extensions. What if you didn't claim the casualty loss on the original return? Then you can change (amend) the 2010 return.



Claiming the loss on your 2010 return? You can't change your mind.

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

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