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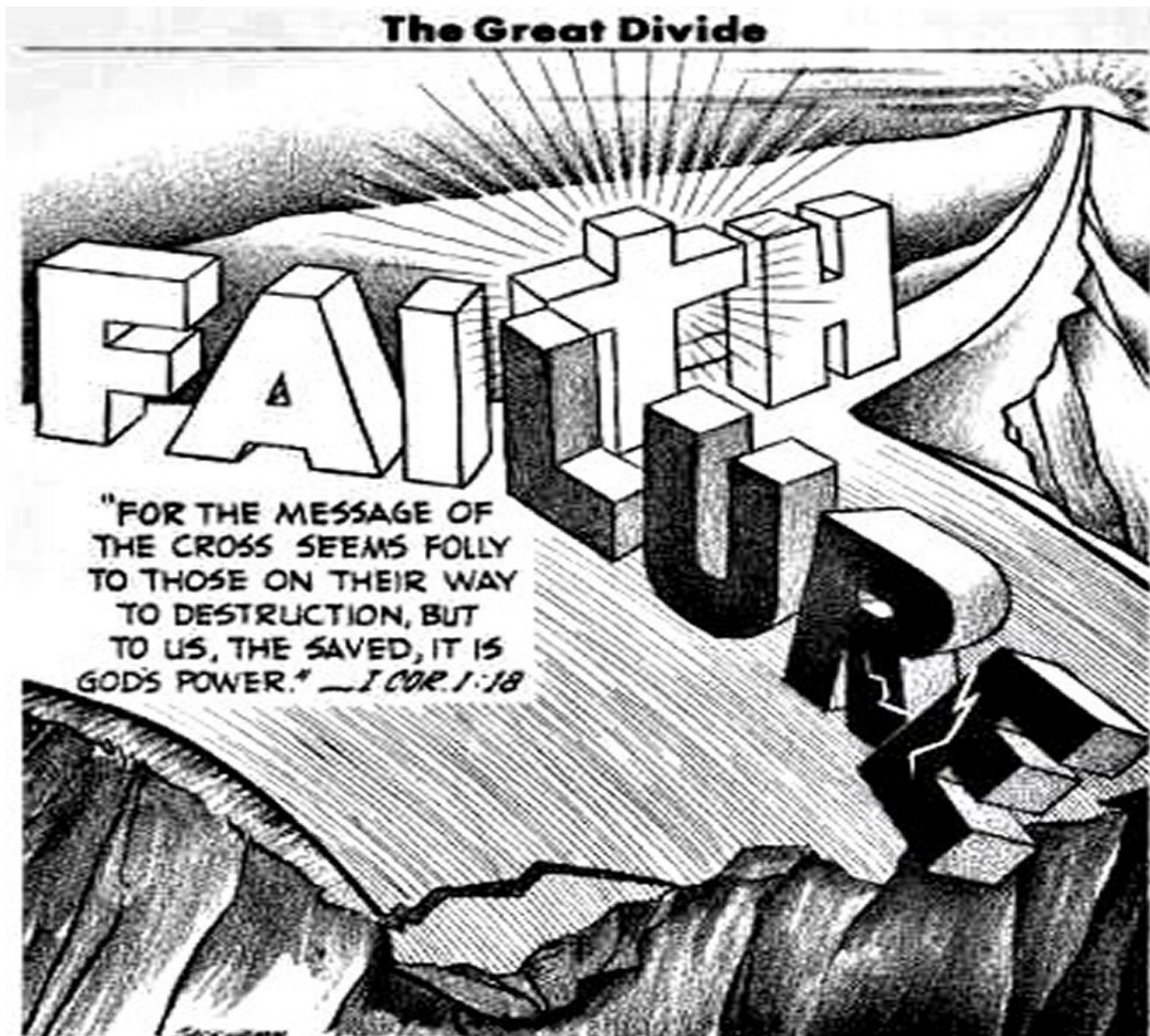
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Part 25. Special Topics

Chapter 16. Disaster Assistance and Emergency Relief

Section 1. Program Guidelines

25.16.1 Program Guidelines

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Manual Transmittal

December 08, 2014

Purpose

(1) This transmits legislative and editorial revisions pertaining to policy procedures affecting the Disaster Assistance program. This IRM contains administrative and policy procedures for the Disaster Assistance and Emergency Relief Program.

Material Changes

(1) 25.16.1.3 - Add explanation of legislation authorizing federally recognized Indian tribal governments the option to make their own request, independently of a state, for a federal emergency or major disaster declaration, or to seek assistance under a declaration for a state.

(2) Renumbered sections after 25.16.1.3 due to additional content in (1).

(3) 25.16.1.4.3(1) b - Add Note to explain that the internal Disaster Memorandum for Distribution may not be used as an external public notification of disaster.

(4) 25.16.1.4.3 (7) - Remove the word "taxpayer" and replace with "internal stakeholders."

(5) 25.16.1.5 (2) - and throughout- Change organizational name from Modernization and Information Technology Services (MITS) to Information Technology (IT).

(6) IRM 25.16.1.7 - Updated functional IRM listing.

Effect on Other Documents

This replaces IRM 25.16.1, dated June 25, 2012.

Audience

All Operating Divisions and Functional Divisions.

Effective Date

(12-08-2014)

Responsible Executive:

Phyllis Grimes

Director, Communications and Stakeholder Outreach, SE:S:CSO

25.16.1.1 (06-25-2012)

Overview

1. This IRM outlines administrative policies and procedures employed by the Disaster Assistance and Emergency Relief Program office for responding to federally declared disasters and other significant emergencies under the Robert T. Stafford Act.
2. After a disaster, taxpayers and tax practitioners may require tax relief measures to enable them to meet their obligations for filing and paying taxes without being penalized. In certain conditions, it may be appropriate to suspend some compliance activities.
3. When a disaster occurs, the Governor of the impacted state may request that the President declare the state a federal disaster area under the provisions of the Robert T. Stafford Disaster Relief and Emergency Assistance Act.
4. When the President declares a federal disaster or emergency, immediate notification is made to the Governor of the impacted state, appropriate members of Congress, and federal agencies.
5. The Director of the Federal Emergency Management Agency (FEMA) appoints a Federal Coordinating Officer (FCO) to coordinate FEMA's disaster assistance efforts and work with other federal agencies on relief issues.
6. FEMA will assign a designation of "Individual Assistance" and/or "Public Assistance" to define the type of relief offered to a specific disaster area.

25.16.1.2 (06-25-2012)

Identification of "Covered Disaster Area" and "Affected Taxpayers"

1. A "covered disaster area" means an area of a federally declared disaster "within the meaning of IRC 1033(h)(3)"

in which the IRS has determined certain deadlines for certain acts may be postponed. Also see Treasury Regulation § 301.7508A-1(d)(2). IRS will grant relief to the areas identified by FEMA for its Individual Assistance to Households and Families Program.

2. The IRS identifies affected taxpayers that are eligible for disaster tax relief. See Treasury Regulation § 301.7508A-1(d)(1). IRS defines the term "affected taxpayer" as provided below but, depending on the severity of the disaster, may alter the definition. Affected taxpayers include:
 - Any individual whose principal residence, for purposes of IRC 1033(h)(4), is located in a covered disaster area;
 - Any business entity or sole proprietor whose principal place of business is located in a covered disaster area;
 - Any individual who is a relief worker affiliated with a recognized government or philanthropic organization and is assisting in a covered disaster area;
 - Any individual whose principal residence, for purposes of IRC 1033(h)(4), or any business entity or sole proprietor whose principal place of business is not located in a covered disaster area but, whose records necessary to meet a tax deadline due within the disaster period are maintained in a covered disaster area;
 - Any estate or trust that has tax records that are necessary to meet a tax deadline for an act due within the disaster period, and that are maintained in a covered disaster area;
 - The spouse of an affected taxpayer, solely with regard to a joint return of the husband and wife;
 - Any individual visiting the covered disaster area who was killed or injured as a result of the disaster; or
 - Any other person determined by the IRS to be affected by a federally declared disaster, within the meaning of 1033(h)(3).

25.16.1.3 (12-08-2014)

Tribal Nation Authority Under the Sandy Recovery Improvement Act

1. Legislation, passed on January 29, 2013, provides federally recognized Indian tribal governments with the option to make their own request, independently of a state, for a federal emergency or major disaster declaration, or to seek assistance under a declaration for a state. Although tribal governments have the choice to seek Stafford Assistance on their own, tribal governments are not required to request a declaration independently of a state. The tribal government can still be considered part of a state's request for a declaration.

2. The tribal government may seek assistance for one or more programs through its own declaration request and then seek assistance for another program through a state request. For example, the tribal government can be considered part of a state's request for Public Assistance and then request Individual Assistance on its own.
3. The Sandy Recovery Improvement Act formally amends the Stafford Act to include this authority. FEMA is processing declaration requests from tribal governments using existing regulations that state governors use when requesting assistance due to a federal disaster.
4. Accordingly, current procedures in place for the Disaster Program Office will not be affected by the inclusion of Tribal Nation Declarations.
5. Tribal Nations, seeking federal disaster declarations independently of a state will be afforded the same federal tax relief as is authorized under a declaration approved for a state and its affected counties.
6. Understanding that there may be unique conditions that affect Tribal Nations the IRS may decide, on a case-by-case basis, if the length of the relief period should be adjusted based on conditions and impact on the affected taxpayers.

25.16.1.4 (06-25-2012)
Disaster Tax Relief Options

1. The IRS has authority under various Internal Revenue Code sections to provide administrative tax relief to taxpayers who have been affected by a major disaster or emergency.
2. The IRS, under Internal Revenue Code sections 6081 and 6161, may abate failure to file or failure to pay penalties for up to six months based on reasonable cause criteria. To receive the penalty abatement, a taxpayer must call the IRS at the toll-free number listed on their penalty notice and explain the situation to the assistor. If the taxpayer qualifies for the abatement, the assistor will manually adjust the tax account.

Example:

A taxpayer was in the process of filing his tax return when a fire broke out in his home. This event caused him to be 10 days delinquent in filing. If this taxpayer requests abatement of a late filing penalty, IRS considers abatement of the penalty using reasonable cause criteria.

3. The IRS, under IRC § 7508A, may postpone certain deadlines, without interest or penalty accruing, due to a federally declared disaster, terroristic, or military action. For federally declared disasters, IRS will invoke §7508A when FEMA identifies areas as qualifying for its Individual Assistance to Households and Families Program. The section 7508A relief period is for up to one

year and runs concurrently with relief provided under any other code section. Per Delegation Order 25-11 or its successor, a disaster relief period may not exceed 180 days without the direct approval of the IRS

Commissioner. The acts postponed under §7508A are described in Rev. Proc. 2007-56, 2007-34 IRB 388.

When §7508A relief is granted, the due dates for tax payments and tax returns currently due within the relief period are postponed until the end of the relief period.

4. The new due date for filing, paying, or performing any specified act due during the disaster relief period is the last day of the relief period.
5. The assistance relief provided by the Federal Emergency Management Agency, (FEMA) can be either "Individual Assistance" or "Public Assistance."
6. "Individual Assistance" is a program where individuals and households may apply to receive money and services.
7. "Public Assistance" is a partial reimbursement to a government entity for expenses incurred as a result of the disaster.
8. IRS will grant administrative tax relief in the areas identified by FEMA as qualifying for its Individual Assistance program.

25.16.1.4.1 (06-25-2012) Assessing Damages

1. It is important that the Disaster Program Office gather damage assessment information within a covered disaster area to ensure that the tax relief provided is consistent and fair.
2. Steps to be taken by DPO personnel in their assessment may include:
 - A. Discussions with the IRS State Disaster Assistance Coordinator (SDAC) and the Governmental Liaison Regional Disaster Assistance Coordinator (RDAC) with assigned responsibility for the disaster area, to secure information they may have;
 - B. Discussions with other IRS personnel local to the disaster area;
 - C. Review of media reports on the disaster generated at the national, state, or local level;
 - D. Review of any available damage assessment reports generated by FEMA or by any state or local emergency management agency;
 - E. Review of any other reliable information source that may be available.

25.16.1.4.2 (06-25-2012) Determining the Appropriate Level of IRS Disaster Tax Relief Under IRC 7508A

1. The IRS has considerable discretion and flexibility in providing disaster relief under IRC 7508A. The relief provided impacts IRS resources and overall tax

administration, and may also impact local and state taxing authorities. It is therefore critical that decisions regarding the level of relief provided are based on the most complete information available at the time the relief is granted. The IRS will issue a supplemental Memorandum if additional information indicates a need for extended relief after the Disaster Relief Memorandum is issued.

2. The severity of the disaster and proximity of tax deadlines are primary factors in determining the level of tax relief that is provided. At a minimum, and exclusive of custodial fund deposits, the relief period will be 60 days from the event date listed in the FEMA declaration. Custodial deposits will generally be granted a 15-day relief period. Relief period ending dates should not end on a weekend or holiday, but on the next business day.
3. When the relief ending date would normally occur near a major filing due date or a major holiday, consideration should be given to providing a longer relief period.
4. Decisions with respect to relief periods should be documented in the permanent file and summarized on the "Note to Reviewer" on Form 13839-A.
5. Relief periods in excess of 180 days, or that include a suspension of compliance activities, require that the Disaster Tax Administration Policy Group be convened for a consensus. A summary of the meeting will be prepared and included in the permanent file as documentation of the relief decisions.

25.16.1.4.3 (01-01-2015)

DPO Actions - Individual and Public Assistance

1. When a disaster is designated for Individual Assistance, the DPO will take the following actions:
 - A. Prepare an IRS Declaration Notice to identify the areas/counties within a state impacted by the disaster. This notice may be amended at later dates if additional areas/counties are identified by FEMA as being part of the covered disaster area. The notice will include the four-digit Federal Declaration Number assigned by FEMA, the date, a brief description of the disaster, the duration of the disaster event (known as the incident period) and the covered disaster areas/counties.
 - B. Prepares a Disaster Relief Memorandum for Distribution, signed by the Director CSO HQ, or the designee, for Service-wide distribution. The Disaster Relief Memorandum may be reviewed by Chief Counsel and other Operating Division and functional areas, prior to issuance, depending on the level of relief granted.

Note:

The Disaster Relief Memorandum for Distribution is an internal memorandum that must not be forwarded or used as notification, to taxpayers or other federal/state agencies, of the approved declaration. Public notification is conducted via the use of news releases prepared by the office of Communications and Liaison.

2. The Memorandum for distribution will include all of the information in (1) a) above, along with periods and level of relief, identification of who is an "affected taxpayer" , notice information, and instructions regarding extensions of due dates for filing and payments.
3. The specific period of relief may not exceed one year, for acts postponed under IRC 7508A. The postponement period under IRC 7508A runs concurrently with any other extensions of time to file and pay under other sections of the Internal Revenue Code.
4. The systemic code applied to affected taxpayer accounts will be identified.
5. A definition of those considered to be "affected taxpayers" will be included.
6. Notice 1155 information will be included. Notice 1155 is a stuffer which accompanies computer generated correspondence being issued to taxpayers in the covered disaster zip codes within the relief period. The notice provides instructions and IRS contact information for taxpayers who believe they may need tax assistance during the relief period. If Notice 1155 is issued, a listing of impacted counties and zip codes will be provided to Operating Divisions service-wide.
7. The Memorandum for Distribution will advise internal stakeholders how IRS actions will apply to the suspension of enforcement activities, taxpayer requests for copies of tax returns, extension of due dates for filing refund claims, and time frames for making certain payments.
8. When a disaster is designated for Public Assistance only, the IRS Declaration Notice, as shown in (1) a) above, will be issued to applicable internal functional contacts.

25.16.1.5 (01-01-2015)

Internal and External Notification Process

1. Each IRS Operating and Functional Division will provides the DPO with at least one Point of Contact (POC) to receive e-mail notification of federally declared disasters. The POCs are responsible for distributing disaster-related communications to the appropriate employees within their functions.
2. When the DPO issues an IRS Disaster Declaration for Public Assistance only, an e-mail notification is sent to all members of the DPO, the State Disaster Assistance Coordinator (SDAC), the Governmental Liaison Disaster Assistance Coordinator (GDAC), and POCs in the following functions:
 - Information Technology (IT)

- Communications and Liaison
 - Legislative Affairs
3. When the DPO issues an IRS Disaster Declaration for Individual Assistance, in addition to the Declaration notice, the Memorandum for Distribution will be sent via e-mail to:
 - POCs for the Disaster Tax Administration Policy Group (DTAPG)
 - POCs for the Regional Disaster Assistance Coordinator (RDAC)
 - POCs for the State Disaster Assistance Coordinator (SDAC)
 - POCs for Communications, Media Relations for coordination of the public news release, and
 - POCs for each Operating and Functional Division within the IRS.
 4. External notification is accomplished through a news release issued by Communications and Liaison to the local media outlets of the impacted states. This notification may be through print, visual, or audio modes of communication. Additionally, the printed news release is posted to www.irs.gov.

25.16.1.6 (06-25-2012)

Disaster Zip Code Communication

1. The responsibility of the Information Technology (IT) organization is to support the Disaster Assistance and Emergency Relief program through the systemic identification of zip codes for the Individual Assistance disaster counties. This is accomplished through the use of United States Postal Service software.
2. IT will receive the disaster relief period beginning and ending dates from the DPO. The DPO will request that IT initiate systemic programming of masterfile to code affected taxpayer accounts for disaster relief on IDRS.
3. Upon receipt from the Disaster Program Office, IT will post the IRS Disaster Declaration and Memorandum for Distribution to <http://www.icce.irs.gov/fema/>.
4. Notice 1155 will only be requested through Correspondence Production Services when the tax relief provided is Individual Assistance. When Notice 1155 is used, IT will prepare and post an Excel spreadsheet containing the county name(s) and zip codes eligible for notice suppression.

25.16.1.7 (06-25-2012)

Disaster Systemic Account Indicators

1. The Disaster Assistance program uses IDRS to ensure that systemic relief is provided to affected taxpayers within identified zip codes in a covered disaster area.
2. Indicators are posted on IDRS, via IT systemic programming, through the use of computer transaction code (TC) 971. TC 971, action code 087 will post a

corresponding -O freeze on the tax account of an affected taxpayer. TC 971, action code 688, will post a corresponding -S freeze on the tax account of an affected taxpayer.

3. Generally, the -O freeze will be applied only in the most catastrophic disasters and, only to the areas that suffered the most damage within the area designated by FEMA for Individual Assistance programs. When warranted, DPO analysts may limit the application of the -O freeze to selected zip codes in a county when other areas receive a -S freeze. Factors to be considered include:
 - A. Large numbers of casualties and/or displaced persons,
 - B. Extensive housing damage, or environmental damage, that forces long-term or permanent relocation for a significant portion of the population,
 - C. Severe infrastructure damage on a scale likely to cause major service impacts and economic disruptions, or
 - D. Severe economic or physical damage to key industries and incapacitated governments.
4. The Disaster Victim Code will post on the entity portion of IDRS. It is a value indicator that is defined as follows:
 - 1 = -S freeze active
 - 2 = -O freeze active
 - 3 = both -S and -O freeze are active
 - 4 = historical indicator reflecting -S or -O freeze were active at some time in the past but is not currently active

25.16.1.7.1 (06-25-2012)
-S Freeze

1. The -S freeze is a systemic disaster indicator that gives the IRS the flexibility to grant filing and payment relief without suspending compliance activities, when the impact and scope of a federally declared disaster does not warrant use of the -O freeze. The -S freeze will be input systemically for all affected taxpayers located within zip codes in the IRS covered disaster areas.
2. Affected taxpayers located outside of the covered disaster area may call the toll-free number, 1-866-562-5227, to self-identify for disaster relief if applicable.
3. When taxpayers contact the IRS to self-identify, they must provide the reason why they meet the criteria to qualify for the disaster relief. The reason provided must meet one of the established definitions of an affected taxpayer as listed in IRM 25.16.1.2 (2). No other proof of a taxpayer's qualification is required.
4. Employees who receive a taxpayer request to self-identify for disaster relief should manually input the TC 971 to generate the -S freeze as follows:
 - Pull up CC Enmod of the affected taxpayer account

- Input CC REQ77
 - Line 2, literal "TC" enter 971
 - Line 3, literal, "TRANS DATE" input the disaster relief period start date
 - Line 7, literal, "SECONDARY DT" input disaster relief period end date
 - Line 8, literal "TC971/151-CD" input 688
 - Line 9, "FEMA-NUM" input the appropriate declaration number (i.e., FEMA-4062)
5. Requests for self-identification on behalf of clients who are affected taxpayers may also be received from tax practitioners. Upon performing the appropriate research to determine the practitioner's authority to act on the taxpayer's behalf, employees may also manually input the TC 971 using the procedures outlined.
 6. Employees who do not have the ability to manually input the TC 971 for disaster relief should refer callers to the Disaster Special Services toll-free line at 1-866-562-5227.

25.16.1.7.2 (06-25-2012)

-O Freeze

1. The use of the -O freeze allows the Service to provide special processing related to any filing, payment or interest relief, granted for a geographic area. When the -O freeze is systemically set for a specific disaster period (defined as disaster beginning and end dates) it will have the following impact for all taxpayers within those designated areas until the end of the disaster relief period:
 - Suspends mailing of notices with the exception of assessment notices required by IRC 6303 and all letters and notices pertaining to the Release of Levy/Release of Property from Levy,
 - Establishes a filing and payment postponement period for those taxpayers with a filing or payment due date or extended due date within the disaster period,
 - Allows for special penalty/interest computation for taxpayers meeting the criteria for the filing and payment relief granted and,
 - Suspends a number of collection and examination activities, including DIF ordering through AIMS, Underreporter activity, and TDA/TDI processing.
2. Taxpayers who do not live in the covered disaster area, but who meet the definition of an affected taxpayer as outlined in 25.16.1.2, may call the Disaster Special Services toll-free line to self-identify for relief at 1-866-562-5227.

25.16.1.8 (06-25-2012)

Program Management and Support

1. Program Management and Support provides details of specific program support offered to the Disaster Assistance and Emergency Relief program as it pertains to the processes employed to make preliminary determinations of relief and assistance. This includes the procedures employed when providing field assistance directly to affected taxpayers through staffing FEMA Disaster Recovery Centers.

25.16.1.9 (01-01-2015)

IRS Disaster Assistance and Emergency Relief Program Office (DPO)

1. Small Business/Self Employed (SB/SE), Communications and Stakeholder Outreach (CSO) Headquarters, has primary responsibility for the management of the Disaster Assistance and Emergency Relief program.
2. The Chief, Disaster Assistance Program Office (DPO), is a program manager in the operating division of SB/SE Communications and Stakeholder Outreach function with overall responsibility for the coordinating disaster relief with the appropriate State Disaster Assistance Coordinator (SDAC). When a disaster occurs, the DPO assumes primary responsibility for determining and/or coordinating disaster tax relief, serves as the IRS representative to FEMA and other federal agencies, and provides support, as needed, to the SDAC. The DPO serves as the key technical representative on the Disaster Tax Administration Policy Group (DTAPG).
3. In response to a federal disaster, the DPO:
 - A. Prepares and distributes the IRS Disaster Declaration Notice. See 25.16.1.4.3(1)a).
 - B. Prepares and distributes IRS Disaster Relief Memorandum, as appropriate. See 25.16.1.4.3(1)b).
 - C. Ensures that the Declaration Notice, Disaster Relief Memorandum, and any additional notifications, are posted to ICCE's web page at www.icce.irs.gov/fema/.
 - D. Determines the relief period (up to 180 days) and the specific type of relief to be provided. This includes deciding on the suspension of field activities and the need for -O or -S freezes. Other Operating Divisions should be consulted to assess workload impacts as needed to make freeze code determinations.
 - E. Refers recommendations for relief periods in excess of 180 days for significant disasters occurring in the filing season, or relief related to deposit penalties to the Disaster Tax Administration Policy Group (DTAPG) for Commissioner approval.
 - F. Coordinates with Communications and Liaison (C&L) to ensure timely issuance of press releases and to support coordination with other

- governmental agencies at the local, state, or federal levels.
- G. Secures assistance from the DTAPG to resolve policy, technical, and procedural issues as needed.
 - H. Develops and submits work requests for systemic improvements of disaster processing; maintains the Disaster IRM 25.16 and all disaster-related publications and web pages.
 - I. Provides technical support and guidance to ensure consistent application of disaster relief and makes referrals to other operating divisions for technical advice as needed.
 - J. Serves as IRS representative at Department of Homeland Security (DHS)/FEMA-sponsored meetings and activities as needed. The DPO will convene biannual meetings among the IRS, DHS/FEMA, and SBA disaster representatives to review agency-shared strategies for providing disaster relief.
 - K. Prepares and distributes an annual service-wide communication explaining the role of IRS in providing disaster tax relief. The communication should reference IRM 25.16 and be included in the SB/SE Outreach Initiative Database (OID) for delivery in advance of hurricane season each year by the end of May.

25.16.1.10 (06-25-2012)

Disaster Tax Administration Policy Group (DTAPG)

1. The DTAPG is comprised of the Chief DPO and staff, along with executives and managers from the Operating Divisions, Communications and Stakeholder Outreach (CSO), Chief Counsel, Taxpayer Advocate Service (TAS), Appeals, Agency Wide Shared Services (AWSS), and Information Technology (IT).
2. The DTAPG will convene when it is determined that a disaster, terrorist attack, or military action will result in a proposal to provide tax relief that exceeds the delegated authority of the Director, CSO Headquarters, or could have significant impact on IRS operations.
3. Implementing a -O freeze in a covered disaster area results in the suspension of compliance activities on a scale that creates an increased workload for the Collections operation at the end of the relief period, when normal processes are resumed. Consulting with the DTAPG to determine whether the proposed tax relief is necessary to mitigate any negative impact on operational resources and manpower.
4. The Director, CSO, convenes the DTAPG when appropriate and will schedule additional meetings as necessary to address outstanding issues pertaining to the Disaster Assistance program or to a specific disaster.

Each Operating Division participating on the DTAPG will provide representatives as needed.

5. The DTAPG is responsible for reviewing the scope of the disaster incident and recommended levels of relief when warranted. If the DTAPG determines that the recommendation exceeds the authority of the Director, CSO HQ, the recommendation and established policy issues are developed for presentation to the Commissioner.
6. The DTAPG provides any other assistance needed at the request of the DPO.

25.16.1.11 (06-25-2012)

State Disaster Assistance Coordinator (SDAC)

1. The SDAC position is held by a Field Area Manager of Stakeholder Liaison (SL) or a designee. The SDAC has primary responsibility to mobilize personnel to provide assistance to taxpayers in areas covered by federally declared disasters. The SDAC may designate a person on his staff to act on his behalf in carrying out the requirements (or certain specific activities) of this duty. The DPO notifies the SDAC of federally declared disasters, at which time the SDAC begins coordinating operations in the field to include staffing, training, reporting, and securing equipment. The following sections outline in more detail the duties and responsibilities of the SDAC. The assistance sites are referred to in this section as traditional Disaster Recovery Centers (DRCs) operated by FEMA when Individual Assistance has been designated. At times it may be necessary to staff non-traditional sites (referred to as Non-FEMA DRCs). The same operating procedures listed in these sections apply to any sites requiring assistance.

25.16.1.11.1 (06-25-2012)

Roles and Responsibilities of the SDAC

1. The roles and responsibilities of the SDAC include completing many actions before a disaster occurs and immediately following a disaster. Listed below are the guidelines providing the SDAC roles and responsibilities used when coordinating an IRS disaster response.
2. As part of the preparation for disaster response coordination (Pre-Disaster), actions performed by the SDAC include:
 - A. Providing the DPO with contact information for the SDAC, his/her alternate and any designees. The DPO uses this information to maintain the SDAC contact listing.
 - B. Completing bi-annual disaster training
 - C. Ensuring annual awareness communication to all potentially affected parties, i.e. Field Media Specialists and other local OD/FD contacts informing them of the SDAC roles during a

disaster. This is completed prior to an area's known disaster season (if one exists) but no later than May 31 of each year. This communication may be accomplished via internal meetings ,such as Exam/Collection group meetings or Stakeholder Relationship Management Local Council (SRMLC) meetings, or by e-mail.

- D. The SDAC may determine that if the potentially affected parties are experienced with the operations of the Disaster Assistance program, then the annual awareness communication steps are unnecessary. See Exhibit 25.16.1-2 for a sample of the awareness communication.
 - E. Determining staffing levels and notifying functional managers when it is necessary to provide appropriately skilled employees to staff DRCs.
 - F. Working with field Governmental Liaison (GL) on FEMA stakeholder relationships. GL maintains regional relationships in order to secure the DRC locations and identify the FEMA DRC manager for the SDAC.
 - G. Ensuring a practitioner volunteer cadre or other agreement with state and local practitioner organizations is in place and up to date.
3. The Service is committed to assisting disaster victims in understanding the tax law associated with claiming non-reimbursed casualty losses and helping them meet their federal tax obligations for filing returns or paying taxes without being penalized. The SDAC will ensure that IRS personnel assist victims by:
- A. Distributing Publication 2194, "Disaster Resource Guide for Individuals and Businesses"
 - B. Providing tax counseling on the determination of deductible casualty losses included in Publication 547," Casualties, Disasters, and Thefts"
 - C. Explaining the federal tax relief granted to taxpayers affected by the disaster.
 - D. Providing information to assist taxpayers in reconstructing lost financial records.
 - E. Assisting taxpayers with completing Form 4506, "Request for Copy of Tax Return," or Form 4506-T, "Request for Transcript of Tax Return" . These products are provided free of charge to taxpayers affected by federally declared disasters.
 - F. Preparing Form W-4 "Employee's Withholding Allowance Certificate", if appropriate, to change withholding allowances.
 - G. Assisting taxpayers in understanding the rules regarding the use of substitute W-2's, "Wage and Tax Statement" , on Form 4852, "Substitute for Form W-2"
 - H. Referring taxpayers to the IRS web site for additional information.

4. Subsequent to notification by the DPO that a federally declared disaster notice is issued, the SDAC ensures that on-going communication takes place between the DPO and SDAC throughout the disaster or emergency. This may include the use of the SDAC as a resource by the DPO to assist in making tax relief assessments and recommendations.
5. After a disaster has occurred and declarations have been made the SDAC coordinates operations in the field at FEMA DRCs to include staffing, training, reporting, and any equipment needs, and monitors the needs of the public and reports issues and findings to the DPO.

25.16.1.11.2 (06-25-2012)
SDAC Operational Guidelines

1. Operational guidelines are used to assist the SDAC in coordinating IRS participation at established DRCs.
2. Disaster Recovery Centers (DRCs)
 - A. The Governmental Liaison (GL) is responsible for providing the SDAC with the location information of the DRCs and the necessary contact information for the FEMA DRC manager. Using this information, the SDAC plans the staffing and determines the supplies needed. Orders for materials shipped from the National Distribution Center should be placed as soon as possible once a DRC has been identified.
 - B. The SDAC will contact the assigned FEMA DRC manager to determine the need for IRS presence at DRCs. The FEMA DRC manager is responsible for operations at the DRC sites. Sites are either fixed or mobile. Generally, only fixed sites will be staffed by IRS personnel. SDAC may also be responsible for staffing Non-FEMA disaster assistance sites. The same guidelines apply to any sites staffed.
 - C. SDAC Site Visit Check Sheet for DRCs is used to ensure proper set-up at the sites. Exhibit 25.16.1-3.
3. Staffing
 - A. The SDAC may request additional staffing based on the number of DRC locations identified. Coordination with the responsible Area Managers or their designees is necessary.
 - B. The SDAC evaluates the resources provided and ensures that all possess the required technical competencies.
 - C. The SDAC considers multiple factors to prudently, effectively, and timely secure staffing for the DRCs. The volume of taxpayers needing assistance at the sites, time in travel status, travel expenditures such as actual location of POD or residence in relation to DRC, and whether bilingual assistance is needed, are among the

considerations included in making the staffing selections. Normally, Stakeholder Liaison (SL) employees, as part of their duties, are called upon first. Employees from other OD/FDs may also be called upon to provide assistance, in accordance with the Service Level Agreements (SLAs).

- D. As assistants are identified the SDAC provides an introductory e-mail detailing their roles, responsibilities, and information about training that must be completed prior to reporting to a DRC.
 - E. The SDAC continually reevaluates the staffing needs throughout the disaster period and makes adjustments as needed.
4. Reports
- A. The SDAC is responsible for entering appropriate disaster information into the Disaster Assistance Activity Report (DAAR), and ensuring that each employee completes the DAAR daily.
 - B. The SDAC maintains the information in the DAAR. This includes entering employee data and appropriate access level authorizations, the type of disaster, i.e., Hurricane/Tornado/Flood, and pertinent information for the DRC, such as Name and Physical location.
5. Equipment and Supply Needs - Internal and External Equipment to be requested from FEMA (by GL on behalf of SL)
- A. Table and chair(s)
 - B. Telephone at desk or access to telephone
 - C. Electrical outlet
 - D. Internet access (DSL or phone line)
 - E. Fax and copy machine access
 - F. Possible storage for publications/forms. The SDAC is responsible for ordering all IRS tax forms and publications
 - G. FEMA site access badges
6. Training
- A. The SDAC is responsible for referring employees to the Disaster Self-Study course and ensuring that they clearly understand their duties.

25.16.1.12 (06-25-2012)

Disaster Recovery Center (DRC) Operational Guidelines

1. This section contains the operating guidelines for employees working at a DRC. These guidelines apply to both FEMA and Non-FEMA sites. Our commitment is met by assisting taxpayers to resolve tax issues related to the disaster. This primarily involves information related to claiming casualty losses.
2. Taxpayers and tax practitioners can find information about reporting casualty losses and the latest IRS disaster

assistance information on the internet at www.irs.gov or by calling the Disaster Special Services toll-free line at 1-866-562-5227.

3. Employees may access IRS Disaster Declarations and Memorandums for Distribution, for federally declared disasters, on IR Web.
4. The SDAC is the point of contact for employees working at a DRC for purposes of addressing any issues or concerns at the site.
5. Assistance Provided When a Disaster Strikes
 - A. Distributing Publication 2194, "Disaster Resource Guide for Individuals and Businesses" , to those taxpayers who have suffered losses due to the disaster.
 - B. Providing copies of IRS news releases related to the disaster may be helpful when communicating what relief is available for IRS.

Note:

Under no circumstances should the IRS Memorandum for Distribution be copied and passed out to taxpayers or practitioners when working at a DRC. The information contained in the memorandum is reflected in the IRS News Release that may be distributed .

- C. Assisting taxpayers with determining the amounts of a casualty loss may be necessary. Taxpayers who sustain a loss (as described in IRC §165) attributable to a disaster that occurred in an area designated by FEMA for public or individual assistance, may elect to deduct the loss on their return for the immediately preceding tax year rather than on the return for the tax year in which the disaster actually occurred. Refer taxpayers to Publication 547, "Casualties, Disasters and Thefts" for additional information.
- D. Answering inquiries about any tax-related matters that may apply to the disaster. If the question is outside of the skill set of the assistor, the taxpayer should be provided with the Disaster Special Services toll-free number for assistance.
- E. Assisting taxpayers with obtaining copies of tax returns or tax transcripts. These items may be obtained with no charge to the taxpayer. When completing Form 4506 "Request for Copy of Tax Return" or, Form 4506-T "Request for Transcript of Tax Return" , user fees will be waived as long as the top of the form is annotated with the appropriate disaster designation. Employees should refer to the news release, under the section titled "Casualty Losses" for designation

name. Employees should follow appropriate procedures for processing these requests (mailing or faxing).

- F. Preparing Form W-4 and assisting with the rules regarding the use of Substitute Forms W-2, as needed.

Note:

Return preparation will not be provided at the DRC. Taxpayers needing tax return preparation should be referred to Taxpayer Assistance Centers (TAC), Voluntary Income Tax Assistance (VITA), Tax Counseling for the Elderly (TCE) sites, or should seek assistance from a tax professional

6. Site Guidelines

- A. : An employee assigned to a DRC will report to the FEMA site manager, who will direct the employee to the area or table to set up for IRS Disaster Assistance.
- B. The FEMA site manager advises the employee of any FEMA site procedures (i.e., signing-in, initialing victim's routing sheet, daily counts, and appropriate dress).
- C. At each site the employee is provided a table, chairs, telephone, electrical outlet, fax access, copy machine access, storage area for publications, and DRC security access badge. In addition, the employee should always carry an IRS identification badge or credentials.
- D. The employee may also be provided a cell phone by the SDAC, if needed (e.g., poor phone service in the area).
- E. The employee will update daily (if possible) the appropriate field in the Disaster Assistance Activity Report (DAAR).
- F. The employee will report any problems or concerns to the SDAC.

7. Disaster Reporting Guidelines

- A. All employees who provide assistance at DRC, regardless of Operating Division, must report disaster-related taxpayer contacts (units) and time expended (hours) on the Disaster Assistance Activity Report (DAAR).
- B. The DAAR is a web-based report that allows input of time directly into the program. Instructions on inputting time are available in the DAAR User Guide. If computer access is not available, the employee should complete a paper version of the DAAR and FAX or call in the information to the SDAC for input.

- C. The DAAR information must be reported by COB each day or other designated time provided by SDAC.
- D. The Disaster Assistance Activity Report does not replace any other organizational reporting requirements and must be completed in addition to other reports required by the employees' operating functions. All other time issues including overtime, Tour of Duty (TOD) changes, travel time, and expenses are addressed with the employees' managers.

25.16.1.13 (06-25-2012)

Role of Governmental Liaison (GL)

1. The IRS Disaster Response Plan establishes a comprehensive partnership approach and response to federally declared disasters. This partnership combines the strengths from both GL and SL that help mobilize SL field personnel to assist taxpayers in areas affected by the declared disaster. The roles of each are spelled out later in the plan.
2. This plan involves all of GL and SL, both at the field and headquarters level. The specified roles are described later in this plan. It is important that everyone understands all of the roles in this plan.
3. The plan is activated when the National Disaster Assistance Coordinator (DPO) is notified that a federally declared disaster has occurred.
4. State Governmental Liaison (GL) – The state GL works closely with the RDAC in gathering and sharing information so that all appropriate state and local government agencies and congressional offices are informed.
5. Responsibilities of GL Disaster Assistance Coordinator (GDAC) Under the Federal Intergovernmental Partnering Program (FIPP)
 - A. Coordinates interagency meetings and arranges for any formal agreements with other federal agencies, including the relationship with FEMA.
 - B. Serves as back-up to HQ National Disaster Assistance Coordinator (DPO) during disaster events to maintain ongoing communications with HQ FEMA, and under exigent circumstances may be called upon to provide on-site presence at the National Incident Command Center at FEMA HQ. GDAC notifies Chief, Disclosure of any disclosure issues.
 - C. Serves as the relationship manager with FEMA HQ. May be called upon to attend FEMA interagency coordination meetings along with, or as back-up to, the DPO.
 - D. Responds to issues raised by the Regional Disaster Assistance Coordinator (RDAC) during a disaster.

Example:

If the RDAC is having difficulty in making contact with the FEMA FCO, then the RDAC may contact a GDAC or, designee.

6. Roles of the Regional Disaster Assistance Coordinators (RDAC)
 - A. The RDAC is responsible for the regional FEMA stakeholder relationship. This includes relationship management pre-disaster, during, and post-disaster. The RDAC attends semi-annual regional FEMA meetings and any other meetings that enhance the IRS disaster response. The SDACs may attend these with the RDAC.
 - B. The RDAC should be aware of any disasters that occur. The FEMA web site has immediate information when a disaster or federally declared disaster has occurred. The SDAC can also provide disaster information. The RDAC maintains regional relationships in order to quickly identify the Disaster Recovery Center (DRC) locations and the Federal Coordinating Officer (FCO) contact for the SDAC. The RDAC is responsible for providing the SDAC with location information of the DRCs and necessary contact information for the FEMA Federal Coordinating Officer (FCO). Using this information, the SDAC plans the staffing and determines what equipment and supplies are needed.
 - C. The RDAC is responsible for communicating the location of the DRCs and other disaster-related information to the state GLs in the impacted area. Relationships should be established prior to any disaster. The RDAC is responsible for obtaining the contact information for FEMA, the SDACs that represent the states covered, and the state GLs. These contact numbers should include off-duty numbers. The RDAC should maintain a copy of the contact numbers in an off-site location in case the disaster occurs after hours or on a weekend.
7. Roles of the State GLs
 - A. The state GLs should be in communication with the RDAC. The state GL is responsible for providing the RDAC their contact information, including off-duty contact information. The state GLs are responsible for providing the location of the DRCs and other IRS disaster information to their congressional delegation and state taxing authority partners.
8. Concept of Operations
 - A. **Relationship Management RDAC to FEMA** - The role of the GL has always been relationship

management with federal and state agencies. The importance of building a relationship with the FEMA contacts prior to a disaster cannot be over-emphasized. The RDAC should use the external template letter to initiate the relationship. The initial contact should not be the only contact. The RDAC should build upon the initial contact by making a face-to-face visit and/or telephone contact. These FEMA relationships can further be advanced by attending regional FEMA meetings with participating federal agencies.

- B. **Relationship Management RDAC to SDAC** - The RDAC should build a partnership with the SDAC prior to any disaster. They should exchange contact information and discuss how communication takes place during a disaster response. A proactive approach should be taken with this relationship as both participants play a large role in the IRS's successful response to a disaster.
- C. **Pre-Disaster Activities for the RDAC**- Establishing contact with FEMA in order to negotiate agreement with FEMA for any disaster or equipment needs is necessary. Updated RDAC Telephone Contact information must be provided to the GDAC to ensure communication lines are kept open. Be proactive and prepared. Plan in advance of a disaster what to do and what roles to play. It is too late once the disaster hits
- D. **National FEMA Meetings** - The GDAC coordinates with the DPO IRS's attendance and participation in meeting with FEMA HQ. Under exigent circumstances, the GDAC may be called upon to provide on-site presence at the National Incident Command Center at FEMA HQ.
- E. **Regional FEMA Meetings** - The RDAC attends some regional FEMA meetings that pertain to the IRS's role in disaster response. These meetings are used for information gathering , advance disaster planning, and relationship building. If possible, the SDAC attends in partnership with the RDAC.
- F. **When a Disaster is Declared - RDAC Interactions**- The DPO notifies SDAC and GDAC of federally declared disasters. The GDAC is responsible for coordinating with the RDAC, who in turn, contacts FEMA (FCO or Logistical Manager) to obtain DRC information. The RDAC provides DRC particulars and any other related information to SDAC and state Governmental Liaisons. The RDAC ensures that communication exchanges continue throughout the disaster response period. When the RDAC cannot resolve an issue or problem with the local FEMA contact, the RDAC should contact the

GDAC listed on the contact sheet. The GDAC will elevate the concerns to the DPO.

G. When a Disaster is Declared - State GL Interactions- The SDAC determines which DRCs the IRS will staff as well as the on-duty hours. The state GL should only provide information on the IRS- staffed DRCs and the hours the IRS staff will be present at the DRC. IRS staff hours may differ from the FEMA operational hours. The State GL may need to provide disaster information to congressional delegation and state taxing authorities, act as local contact, and assist the RDAC and SDAC whenever possible. In the event the RDAC is not available, the State GL may be required to act as the RDAC if necessary.

9. The focus should be on relationship management before, during, and after a disaster. Pursue ongoing communication with FEMA and SL contacts. Utilize the contact listings and disaster job aids. Know what all of the players' roles are and, if possible, practice a disaster scenario with IRS partners.

25.16.1.14 (06-25-2012)

Disclosure Provisions When Providing Emergency Relief

1. When taxpayers seek assistance in disaster situations, the IRS is charged with providing prompt aid, while at the same time continuing our commitment to safeguard taxpayers' confidential tax information.
2. This section provides disclosure guidance for all employees providing emergency relief.
3. Relevant IRM sections for cross-reference include: IRM 11.3.2, Disclosures to Persons with Material Interest, IRM 11.3.3, Disclosure to Designees and Practitioners, and IRM 21.1.3, Operational Guidelines Overview.
4. IRS employees assisting FEMA, Small Business Administration (SBA), or other government agencies through formal details or interagency agreements, will follow the taxpayer identification and authentication guidelines of the agency to which they are providing assistance. Training on such guidelines and procedures will be provided during the assignment.

Note:

If you access Federal Tax Information (FTI) maintained in IRS computer databases (IDRS, ACS, etc.) while providing assistance to the other agencies listed above, you must comply with the following IRS authentication procedures.

5. IRS employees providing IRS assistance on the IRS toll-free lines will continue to follow the identification and authentication guidelines used in normal IRS operations.

6. In IRS field assistance operations, information may be accepted from any third party, even if the provider of the information does not have a written or oral authorization from the taxpayer. Generally, this means accepting any information that can resolve account issues, but not an address change. See IRM 21.1.3.4, Other Third Party Inquiries.
7. In a disaster situation, remember that taxpayers may not have ready access to copies of returns, notices, bank records, social security cards, ITIN records, etc. Therefore, IRS employees must make every effort to use the data and tools available (IDRS, ACS, other internal information systems) to permit the caller to authenticate him/herself via confirmation of data in our record systems.
8. If an authorized third party offers information to self-identify a taxpayer in a disaster affected area, follow -S procedures to ensure that interest and penalty are properly waived for the duration of the disaster period.
9. When assistance requires access to Federal Tax Information (via IDRS, ACS, other internal databases), employees will follow the same general rules in the field assistance sites as do the toll-free employees. Taxpayers will not be required to present picture identification, Social Security cards, or ITIN letters prior to receiving account or return preparation assistance.

Note:

Such picture and/or paper identification tools may certainly be used if available, but are not required to provide emergency relief.

10. If there is on-site computer access, there are sufficient probes and responses that can be used to allow the taxpayer to self-identify. Any available information from the tax account record can be used to establish identity.
11. These same techniques can be used to authenticate taxpayer identity prior to providing return assistance (again, assuming access to computer databases). In providing emergency assistance, picture IDs and/or identity cards, which may not be available because of property loss incurred during the disaster, will not be mandated.
12. Without access to computer databases, specific account assistance, including prior year return information, cannot be provided. However, other types of assistance can and should be provided.
13. During emergency situations, if questions arise about sufficient taxpayer identification or authentication procedures, contact the local Disclosure staff for individual case guidance.

1. In the event of a disaster that results in IRS granting tax relief, whether or not the President declares a disaster, the Office of Media Relations is responsible for preparing appropriate news releases to publicize relief activities.
2. The National Media Relations office coordinates with the Field Media Relations Specialist assigned to the area, in which the disaster occurred, the Disaster Program Office, and Chief Counsel in order to secure approval of the news release message. The release is issued by the Field Media Relations Specialist covering the disaster area or, by the National Media Relations office as appropriate.
3. The National Media Relations office provides the news release to the Legislative Affairs and National Public Liaison offices for dissemination to congressional offices and practitioner organizations as appropriate.
4. The Field Media Relations office provides the news release to local Governmental Liaisons for their use in notifying appropriate state agencies of the federal tax relief provisions.
5. Communications and Liaison embedded within the operating divisions considers whether additional publicity is necessary to communicate federal tax relief provisions and activities (e.g., Practitioner Newsletter articles, mailings to trade associations or labor unions, etc.).

25.16.1.16 (06-25-2012)
Legislative Affairs

1. Contacts with Congressional offices on Capitol Hill are typically handled by the Director, Legislative Affairs. Contacts with local congressional offices are typically handled by field Congressional Affairs Program (CAP) contacts. The CAP helps ensure that the desired level of timely and accurate information is provided to Congress. The following types of information must be made available to both Legislative Affairs and Governmental Liaison HQ on an expedited basis as soon as a Presidential Disaster Declaration or other relief procedures are issued:
 - A. DPO provides copies of any information sent to field offices identifying Federal Emergency Management Agency (FEMA) coordinators, the locations and telephone/FAX numbers of FEMA sites in the disaster area, and the services being provided by IRS at those FEMA sites;
 - B. Office of Media Relations provides copies of any news releases or related materials that describe relief activities and services provided by IRS;
 - C. DPO provides any information or documents that are issued by Chief Counsel describing statutory or administrative relief that can be granted by IRS to disaster victims (postponement of filing or payment obligations, and other extensions or elections, etc.).

2. Governmental Liaison HQ identify, for Legislative Affairs, the Members of Congress (Senators and Representatives) whose states or districts are impacted by the disaster.
3. Legislative Affairs coordinates as needed with Governmental Liaison HQ relative to notifications or other contacts with specific congressional offices.

25.16.1.17 (01-01-2015)
Functional Resources

1. The Disaster Assistance and Emergency Relief program has the potential to impact work processes in every function throughout the Internal Revenue Service. As appropriate, each Operating and Functional Division is required to develop and maintain specific processing guidelines for their employees to use when addressing disaster account issues.
2. The following Internal Revenue Manual (IRM) sections provide function-specific processes for disaster account issues. Employees should refer to the appropriate IRM section for instructions.
 - A. Accounts Management - Customer Accounts Services (AM/CAS) - IRM 21.5
 - B. Appeals - IRM 8.7
 - C. Automated Substitute for Returns (ASFR) - IRM 5.18
 - D. Automated Underreporter (AUR) - IRM 4.19
 - E. Collections - (Liability), IRM 5.19 - (Field), IRM 5.1.12
 - F. Correspondence Production Services (CPS) - IRM 1.17
 - G. Examination - IRM 4.19
 - H. Field Assistance - IRM 21.3
 - I. Interest - IRM 20.2.7
 - J. Penalties - IRM 20.1
 - K. Return Delinquency - IRM 25.12
 - L. Submissions Processing - IRM 3.11
 - M. Taxpayer Advocate Service - IRM 13.1.10
 - N. Taxpayer Advocate Service - IRM 13.1.10.5

Exhibit 25.16.1-1
Glossary of Commonly Used Acronyms

Commonly Used Acronyms	Term
ACDS	Appeals Centralized Database System
AO	Appeals Officer
ACS	Automated Collection System
ASED	Assessment Statute Expiration Date
ATM	Appeals Team Manager
BMF	Business Master File
CAP	Congressional Affairs Program
CBAF	Computer Bank Address File
CFf	Collection Field function

Commonly Used Acronyms	Term
CI	Criminal Investigation
CNC	Currently Not Collectible
CPS	Correspondence Production Services
CSCO	Compliance Services Collection Operations
CSED	Collection Statute Expiration Date
C&L	Communications and Liaison
CSO	Communications and Stakeholder Outreach
DAAR	Disaster Assistance Activity Report
DPO	Disaster Program Office
DRC	Disaster Recovery Center
DST	Disaster (used on Master File)
DTAPG	Disaster Tax Administration Policy Group
FCO	Federal Coordinating Officer
FEMA	Federal Emergency Management Agency
FTD	Failure to Deposit
FTF	Failure to File
FTP	Failure to Pay
HM	Hazard Mitigation
GL	Government Liaison
IA	Individual Assistance
ICCE	Integrated Customer Communication Environment
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
IT	Information Technology
LB&I	Large Business and International
NDS	Notice Delivery System
OD/FD	Operating Division/Functional Division
PA	Public Assistance
POD	Post of Duty
RDAC	Regional Disaster Assistance Coordinator
SBA	Small Business Administration
SB/SE	Small Business/Self-Employed
SDAC	State Disaster Assistance Coordinator
SERP	Servicewide Electronic Research Program
SL	Stakeholder Liaison
TAC	Taxpayer Assistance Center
TAS	Taxpayer Advocate Service
TC	Transaction Code
TCD	Technical Communications Document
TDD	Telecommunication Device for the Deaf
TE/GE	Tax Exempt/ Government Entities
THD	Transmittal Header Record
W&I	Wage and Investment

Exhibit 25.16.1-2
Sample Pre-Disaster Awareness Message

Predisaster Awareness Message from SDAC to Internal Affected Stakeholders

As the State Disaster Assistance Coordinator (SDAC) for the state(s) of _____, I wanted to bring everyone up to date on what actions will occur in the event of a disaster situation.

Our primary concern is with the safety of our employees and individuals impacted by the disaster. Our goal as an organization is to provide assistance, reduce burden, and provide relief, as allowed for in a Disaster Relief Memorandum.

The National Disaster Assistance Coordinator (DPO) will gather all relevant information to determine a recommended level of tax relief to be granted. Once approved, the Director, Communications, Liaison and Disclosure (CLD) will issue a Disaster Relief Memorandum outlining the types of relief granted for affected taxpayers in the IRS Designated Disaster Area.

I will work with the affected state's Governmental Liaisons (GL) and the DPO in communicating with the Federal Emergency Management Agency (FEMA) to identify potential FEMA Disaster Recovery Centers (DRC). Once FEMA DRC sites are identified and the number of IRS personnel needed to staff them is determined, to the extent possible, Stakeholder Liaison (SL) personnel will be assigned first. If additional staffing is necessary, I will work closely with each of you or your cross-functional Disaster Assistance Coordinator to identify volunteer cadre or other personnel to assign to the sites. It will be up to each cross-functional coordinator to make the final selections based on workload discussions, travel and other considerations.

Training will be provided prior to employees reporting to the sites.

I will work with Communications and the Senior Commissioner's Representative (SCR) to provide the latest information available to all internal and external stakeholders. You may want to visit our Disaster Assistance Emergency Relief Program web site, on IR Web, for the most up to date information. Type in key words Disaster Assistance.

If you have any questions, please let me know or, if I'm not available, _____ will be serving as my back up and can be reached at (XXX) XXX-XXXX.

Exhibit 25.16.1-3

SDAC Site Visit Checklist for Disaster Recovery Centers

SDAC Site Visit Checklist for Disaster Recovery Centers

- Type of Disaster and Name: _____
 - DRC# and Location: _____
 - FEMA Site Manager's Name: _____
 - Employee's Name: _____
- Any issues and concerns:

• Equipment from FEMA:

- 1) table
- 2) chairs
- 3) telephone
- 4) electrical outlet
- 5) internet access (DSL or Phone line)
- 6) fax access
- 7) copy machine access

