
26 CFR 1.165-11 : Election in respect of losses attributable to a disaster.

Election in respect of losses attributable to a disaster. This ruling lists the areas declared by the President to qualify as major disaster or emergency areas during 2000 under the Disaster Relief and Emergency Assistance Act.

Rev. Rul. 2001-15

Under section 165(i) of the Internal Revenue Code, if a taxpayer suffers a loss attributable to a disaster occurring in an area subsequently determined by the President of the United States to warrant assistance by the Federal Government under the Disaster Relief and Emergency Assistance Act, 42 U.S.C. sections 5121-5204c (1988 & Supp. V 1993) (the Act), the taxpayer may elect to claim a deduction for that loss on the taxpayer's federal income tax return for the taxable year immediately preceding the taxable year in which the disaster occurred. For purposes of section 165(i), a disaster includes an event declared a major disaster or an emergency under the Act.

Section 1.165-11(e) of the Income Tax Regulations provides that the election to deduct a disaster loss for the preceding year must be made by filing a return, an amended return, or a claim for refund on or before the later of (1) the due date of the taxpayer's income tax return (determined without regard to any extension of time to file the return) for the taxable year in which the disaster actually occurred, or (2) the due date of the taxpayer's income tax return (determined with regard to any extension of time to file the return) for the taxable year immediately preceding the taxable year in which the disaster actually occurred.

The provisions of section 165(i) apply only to losses that are otherwise deductible under section 165(a). An individual taxpayer may deduct losses if they are incurred in a trade or business, if they are incurred in a transaction entered into for profit, or if they are casualty losses under section 165(c)(3).

The President has determined that during 2000 the areas listed below have been adversely affected by disasters of sufficient severity and magnitude to warrant assistance by the Federal Government under the Act.

FURTHER INFORMATION

For further information regarding this revenue ruling, contact Martin Scully Jr. on (202) 622-4960 (not a toll-free call).

<table>
<thead>
<tr>
<th>Disaster Area</th>
<th>Disaster Description</th>
<th>Disaster Date</th>
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<tbody>
<tr>
<td>Alabama</td>
<td></td>
<td></td>
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<tr>
<td>Counties of DeKalb, Cherokee, and Jackson</td>
<td>FEMA-1317-DR Severe winter storm</td>
<td>January 20 - 29</td>
</tr>
<tr>
<td>Counties of Jefferson and Tuscaloosa</td>
<td>FEMA-1322-DR Severe storms and flooding</td>
<td>March 10 - 11</td>
</tr>
<tr>
<td>Counties of Cherokee, Dale, Etowah, Geneva, Henry, Houston, Jefferson, Limestone, Macon, St. Clair, and Tuscaloosa</td>
<td>FEMA-1352-DR Severe storms and tornadoes</td>
<td>December 16 - 22</td>
</tr>
<tr>
<td>Alaska</td>
<td></td>
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<tr>
<td>Municipality of Anchorage; Boroughs of Aleutians East, Bristol Bay, Denali, Fairbanks, North Star, Kenai Peninsula, Kodiak Island, Lake and Peninsula, and Matanuska-Susitna; and Census Areas of Bethel, Dillingham,</td>
<td>FEMA-1316-DR Severe winter storms and avalanches</td>
<td>December 21, 1999-February 23, 2000</td>
</tr>
</tbody>
</table>
Southeast Fairbanks, Valdez-Cordova, and Wade Hampton

Arizona Counties of Cochise, La Paz, Maricopa, Pinal, Santa Cruz, and Yavapai

Arkansas Counties of Arkansas, Benton, Bradley, Calhoun, Clark, Cleveland, Columbia, Crawford, Crittenden, Cross, Dallas, Desha, Drew, Faulkner, Franklin, Garland, Grant, Hempstead, Hot Spring, Howard, Jackson, Jefferson, Johnson, Lafayette, Lee, Lincoln, Little River, Logan, Lonoke, Madison, Miller, Mississippi, Monroe, Montgomery, Nevada, Ouachita, Perry, Pike, Polk, Poinsett, Prairie, Pulaski, St. Francis, Saline, Scott, Sebastian, Sevier, Washington, White, Woodruff, Union, and Yell


California Napa County

District of Columbia

District of Columbia

District of Columbia

Florida Counties of Bay, Calhoun, Escambia, Franklin, Gulf, Jefferson, Leon, Okaloosa, and Walton

Counties of Broward, Collier, Miami-Dade, and Monroe

Georgia Counties of Banks, Barrow, Bartow, Butts, Carroll, Caton, Chattahoochee, Cherokee, Clarke, Cobb, Dawson, DeKalb, Douglas, Elbert, Fannin, Floyd, Forsyth, Franklin, Fulton, Gilmer, Gordon, Greene, Gwinnett, Habersham, Hall, Hart, Haralson, Henry, Jackson, Jasper, Jones, Lamar, Lumpkin,
Monroe, Newton, Oconee, Oglethorpe, Paulding, Pickens, Pike, Rabun, Rockdale, Spalding, Stephens, Taliaferro, Union, Upson, Walker, Walton, White, and Wilkes Counties of Colquitt, Decatur, Grady, Mitchell, Tift, and Turner

Hawaii
Hawaii County

Idaho
Counties of Ada, Bannock, Bingham, Blaine, Boise, Clearwater, Custer, Elmore, Idaho, Jerome, Lemhi, Lewis, Lincoln, Power, and Valley; and the Fort Hall Indian Reservation

Illinois

Indiana

Kansas
Counties of Crawford, Labette, and Neosho

Kentucky
Counties of Ballard, Breckinridge, Carlisle, Crittenden, Daviess, Hancock, Henderson, Hopkins, Livingston, Spencer, and Webster
Counties of Bath, Bourbon, Boyd, Carter, Fleming, Greenup, Harrison, Johnson, Lawrence, Lewis, Mason, Nicholas, Oldham, Pendleton, Robertson, and Rowan

Louisiana
Parishes of Bienville, Claiborne, Lincoln, Ouachita, Richland, Union, Webster, and West Carroll
Parishes of Bienville, Bossier, Caddo, Claiborne, Lincoln, Ouachita, Union and Webster

Maine
Counties of Androscoggin, Aroostock, Franklin, Kennebec, Oxford, Piscataquis, Somerset, and Washington

Maryland
Baltimore City; and Counties of Anne Arundel, Baltimore, Calvert, Caroline,

FEMA-1315-DR Severe storms and tornadoes
February 14

FEMA-1348-DR Severe storms and flooding
October 28 - November 2

FEMA-1341-DR Wildfires
July 27-September 26

FEMA-3161-EM Record/near record snow
December 10 - 31

FEMA-3162-EM Record/near record snow
December 11 - 31

FEMA-1327-DR Severe storms and flooding
April 19 - 20

FEMA-1310-DR Tornadoes, severe storms, torrential rains and flash flooding
January 3 - 4

FEMA-1320-DR Severe storms and flooding
February 18-March 2

FEMA-1314-DR Severe winter storm
January 27 - 30

FEMA-1357-DR Severe winter ice storm
December 11 - January 3, 2001

FEMA-1326-DR Severe storms, flooding, and ice jams
March 28-April 26

FEMA-1324-DR Severe winter storm
January 25 - 30
Charles, Dorchester, Frederick, Howard, Kent, Montgomery, Prince Georges, Queen Anne's, St. Mary's, and Talbot

Michigan
Counties of Oakland and Wayne FEMA-1346-DR Severe storms and flooding September 10 - 11

Minnesota
Counties of Becker, Chippewa, Clay, Clearwater, Dakota, Dodge, Faribault, Fillmore, Freeborn, Houston, Mahnomen, Mower, Norman, Ramsey, Roseau, Winona, and Yellow Medicine; and the White Earth Indian Reservation

FEMA-1333-DR Severe storms, flooding, and tornadoes May 17 - July 26

Missouri

FEMA-1328-DR Severe thunderstorms and flash flooding May 6 - 7

Montana

FEMA-1340-DR Wildfires July 13-September 25

Counties of Carter, Fallon, Richland, Roosevelt, Sheridan, and Wibaux

FEMA-1350-DR Severe winter storms October 31 - November 20

New Jersey
Counties of Morris and Sussex

[2]FEMA-1337-DR Severe storms, flooding and mudslides August 12 - 21

Counties of Atlantic, Bergen, Burlington, Camden, Cape May, Cumberland, Essex, Gloucester, Hudson, Hunterdon, Mercer, Middlesex, Monmouth, Morris, Ocean, Passaic, Salem, Somerset, Sussex, Union, and Warren

FEMA-3156-EM West Nile Virus May 30 - November 1

New Mexico
Counties of Bernalillo, Catron, Chaves, Cibola, Colfax, Curry, BeBaca, Dona Ana, Eddy, Grant, Guadalupe, Harding, Hidalgo, Lea, Lincoln, Los Alamos, Luna, McKinley, Mora, Otero, Quay, Rio Arriba, Roosevelt, San Juan, San Miguel, Sandoval, Sante Fe, Sierra, Socorro, Taos, Torrance, Union, and

FEMA-3154-EM Severe fire threats May 5 - July 7
Valencia.
Counties of Bernalillo, Chaves, Cibola, DeBaca, Dona Ana, Eddy, Guadalupe, Lincoln, Los Alamos, McKinley, Mora, Otero, Rio Arriba, Sandoval, San Juan, San Miguel, Santa Fe, Sierra, Socorro, Taos, and Torrance

New York
Counties of Albany, Allegany, Cattaraugus, Chenango, Columbia, Dutchess, Erie, Essex, Greene, Herkimer, Lewis, Livingston, Madison, Montgomery, Niagara, Oneida, Onondaga, Orleans, Otsego, Rensselaer, Schenectady, Schoharie, Steuben, Sullivan, Tioga, Tompkins, Ulster, and Yates


New York City; and Counties of New York; and Counties of Cattaraugus, Chautauqua, and Erie

FEMA-1329-DR Severe forest fire May 5 - June 9
FEMA-1335-DR Severe storms and flooding May 3 - August 12
FEMA-3155-EM West Nile Virus May 22 - November 1
FEMA-3157-EM ear record snow November 19 - 21
FEMA-1312-DR Severe winter storm January 24-February 1
FEMA-1334-DR Severe storms, flooding and ground saturation April 5 - August 12
FEMA-1353-DR Severe November 1 - 20

Counties of Benson, Bowman, Cavalier, Burke, Burleigh, Cass, Cavalier, Dickey, Eddy, Emmons, Foster, Grand Forks, Griggs, Kidder, LaMoure, Logan, McHenry, McIntosh, McLean, Morton, Moutrtail, Nelson, Oliver, Pembina, Pierce, Ramsey, Ransom, Renville, Richland, Rolette, Sargent, Sheridan, Steele, Stutsman, Towner, Traill, Walsh, Ward, and Wells; and Indian Reservations of the Spirit Lake Tribal Reservation, the Three Affiliated Tribes, and the Turtle Mountain Band of the Chippewa.

Counties of Benson, Bowman, Cavalier,

FEMA-1353-DR Severe November 1 - 20
Divide, Golden Valley, McKenzie, Ramsey, Towner, and Williams

Ohio

Counts of Adams, Gallia, Jackson, Lawrence, Meigs, Pike, and Scioto
Lucas County

FEMA-1321-DR Severe storms and flooding
February 18-March 2

FEMA-1339-DR Severe storms and flooding
July 29 - August 2

Greene County

FEMA-1343-DR Severe storms and a tornado
September 20

Counts of Caddo, Carter, Comanche, Cotton, Grady, Jackson, Jefferson, Kiowa, McClain, and Tillman

FEMA-1349-DR Severe storms and flooding
October 21 - 29

Oklahoma


FEMA-3158-EM Severe winter and ice storm
December 25 -

Counts of Caddo, Carter, Comanche, Cotton, Grady, Jackson, Jefferson, Kiowa, McClain, Oklahoma, and Tillman

FEMA-1349-DR Severe storms and flooding
October 21 - 29

FEMA-1355-DR Severe winter ice storm
December 25 - January 10, 2001

South Carolina


FEMA-1313-DR Severe winter storm January 22-
February 1

South Dakota

Counts of Custer, Fall River, Jackson, Pennington, and Shannon

FEMA-1330-DR Severe winter storm, flooding, landslides, and mudslides
April 18 - 20

Tennessee
Counties of Anderson, Benton, Cheatham, Davidson, Henry, Hickman, Houston, Jackson, Knox, Lake, Obion, Perry, Pickett, Stewart, Weakley

Texas

Tarrant County

Counties of Borden, Bowie, Carson, Cass, Cherokee, Cooke, Dawson, Delta, Gains, Garza, Gray, Gregg, Grayson, Fannin, Franklin, Harrison, Hopkins, Hunt, Lamar, Lynn, Marion, Montague, Morris, Panola, Rains, Red River, Rusk, Smith, Titus, Upshur, and Wood

Vermont

Counties of Addison, Bennington, Orange, Rutland, Windham, and Windsor

Counties of Bennington and Rutland

Virginia


West Virginia

Counties of Barbour, Braxton, Cabell, Calhoun, Doddridge, Gilmer, Harrison, Jackson., Kanawha, Lewis, Lincoln, Marion, NBA_612017080300040_400189314417

FEMA-1331-DR Severe storms, tornadoes, and flooding

May 23 - 31

FEMA-1323-DR Severe storms, tornadoes, and flooding

March 28 - 29

FEMA-1356-DR Severe winter ice storm

December 12 - January 15, 2001

FEMA-1336-DR Severe storms and flooding

July 14 - 18

FEMA-1358-DR Severe storms and flooding

December 16 - 18

FEMA-1318-DR Severe winter storm

January 25 - 30

FEMA-1319-DR Flooding, severe storms, and landslides

February 18 - 22
| Counties of Adams, Ashland, Barron, Burnett, Columbia, Crawford, Dane, Dodge, Forest, Grant, Green, Iowa, Iron, Jackson, Juneau, Kenosha, Lafayette, Milwaukee, Monroe, Oneida, Polk, Racine, Richland, Rusk, Sauk, Sawyer, Vernon, Walworth, Waukesha, and Washburn | FEMA-1332-DR Severe storms, flooding, and tornadoes | May 26 - July 19 |
| Counties of Dane, Door, Green, Kenosha, Kewaunee, Manitowoc, Milwaukee, Racine, Rock, Sheboygan, and Walworth | FEMA-3163-EM Record/near record snow | December 11 - 31 |
| Counties of Crook, Goshen, Platte, and Weston | FEMA-1351-DR Severe winter storms | October 31 - November 20 |

**Annotation**

Section 165.--Losses