

Section 165.—Losses

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

Election in respect to losses attributable to a disaster. This ruling lists the areas declared by the President to qualify as major disaster or emergency areas during 2001 under the Disaster Relief and Emergency Assistance Act.

Rev. Rul. 2002-11

Under § 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. §§ 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 § 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 § 165(i) apply only to losses that are otherwise deductible under § 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 § 165(c)(3).

The President has determined that during 2001 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.

A list of the areas warranting assistance under the Act is available at the Federal Emergency Management Agency Internet site at www.fema.gov. Accordingly, the Internal Revenue Service requests comments regarding the need for future publication of this revenue ruling. Comments should be submitted by May 1, 2002, either to:

Internal Revenue Service
P. O. Box 7604
Ben Franklin Station
Washington, DC 20044
Attn: CC:PA:T:CRU (ITA)
Room 5041

or electronically via the Service internet site at: Notice.Comments@irs.counsel.treas.gov (the Service comments e-mail address). All comments will be available for public inspection and copying.

FURTHER INFORMATION

For further information regarding this revenue ruling, contact James Roy at (202) 622-4950 (not a toll-free call).

Disaster Area	Disaster Description	Disaster Date
Alabama		
Counties of Blount, Fayette, Jefferson, Lamar, Tuscaloosa, and Walker	FEMA-1362-DR Severe storms and flooding	February 16-17
Counties of Autauga, Blount, Butler, Calhoun, Cherokee, Clay, Dale, DeKalb, Etowah, Fayette, Jefferson, Lamar, Lawrence, Madison, Marion, Marshall, St. Clair, Talladega, and Winston	FEMA-1399-DR Severe storms and tornadoes	November 24- December 12
Arkansas		
Counties of Bradley, Clark, Cleveland, Columbia, Conway, Craighead, Dallas, Drew, Franklin, Hempstead, Hot Spring, Lafayette, Lincoln, Little River, Miller, Nevada, Newton, Ouachita, Polk, Prairie, Union, and White	FEMA-1363-DR Severe storms and flooding	February 14-March 21

Disaster Area	Disaster Description	Disaster Date
Colorado		
Counties of Baca, Bent, Cheyenne, Crowley, Kiowa, Lincoln, Logan, Morgan, Phillips, Prowers, Sedgwick, Washington, Weld, and Yuma	FEMA-1374-DR Severe storms	April 11–22
District of Columbia		
All	FEMA-1389-DR Flooding	August 10–12
Florida		
Counties of Alachua, Baker, Bradford, Brevard, Broward, Charlotte, Citrus, Clay, Collier, Columbia, DeSoto, Dixie, Duval, Flagler, Gilchrist, Glades, Hamilton, Hardee, Hendry, Hernando, Highlands, Hillsborough, Indian River, Lafayette, Lake, Lee, Levy, Manatee, Marion, Martin, Miami-Dade, Monroe, Nassau, Okeechobee, Orange, Osceola, Palm Beach, Pasco, Pinellas, Polk, Putnam, Sarasota, Seminole, St. Johns, St. Lucie, Sumter, Suwannee, Union, and Volusia	FEMA-1359-DR Severe freeze	December 1, 2000– January 25, 2001
Counties of Bay, Calhoun, Gadsden, Holmes, Jefferson, Leon, Liberty, Wakulla, and Washington	FEMA-1381-DR Tropical Storm Allison	June 11–15
Counties of Charlotte, Collier, DeSoto, Flagler, Hardee, Highlands, Lee, Manatee, Putnam, St. Johns, and Sarasota	FEMA-1393-DR Tropical Storm Gabrielle	September 13–21
Guam		
All	FEMA-1397-DR Earthquake	October 13
Illinois		
Counties of Adams, Calhoun, Carroll, Hancock, Henderson, Jo Daviess, Mercer, Pike, Rock Island, and Whiteside	FEMA-1368-DR Flooding	April 18–May 29
Iowa		
Counties of Allamakee, Buchanan, Calhoun, Clayton, Clinton, Des Moines, Dubuque, Grundy, Henry, Humboldt, Jackson, Lee, Louisa, Lucas, Muscatine, Palo Alto, Pottawattamie, Ringgold, Sac, Scott, Union, Wapello, and Webster	FEMA-1367-DR Severe storms and flooding	April 8–May 29
Kansas		
County of Barton	FEMA-1366-DR Severe storms and tornado	April 21–May 1
Kentucky		
Counties of Bath, Clay, Elliot, Estill, Floyd, Harrison, Johnson, Knott, Lawrence, Letcher, Lewis, Livingston, Mason, Menifee, Perry, Pike, Powell, Rockcastle, Rowan, and Whitley	FEMA-1388-DR Severe storms and flooding	July 27–August 23

Disaster Area	Disaster Description	Disaster Date
Louisiana		
Parishes of Bienville, Bossier, Caddo, Claiborne, Lincoln, Ouachita, Union, and Webster	FEMA-1357-DR Severe winter storm	December 11, 2000– January 3, 2001
Parishes of Ascension, Assumption, Beauregard, East Baton Rouge, East Feliciana Parish, Iberia, Iberville, Jefferson, Lafayette, Lafourche, Livingston, Orleans, Pointe Coupee, St. Bernard, St. Charles, Saint Helena, St. James, St. John the Baptist, St. Martin, St. Mary, St. Tammany, Tangipahoa, Terrebonne, Vermillion, Washington, West Baton Rouge, and West Feliciana	FEMA-1380-DR Tropical Storm Allison	June 5–22
Maine		
Counties of Franklin, Kennebec, Oxford, Penobscot, Washington, and York	FEMA-1371-DR Severe storms and flooding	March 5–31
Counties of Androscoggin, Aroostook, Cumberland, Franklin, Hancock, Lincoln, Oxford, Penobscot, Piscoataquis, Sagadahoc, Somerset, Washington, and York	FEMA-3164-EM Severe winter storm	March 5–31
Massachusetts		
Counties of Berkshire, Essex, Franklin, Hampshire, Middlesex, Norfolk, and Worcester	FEMA-3165-EM Snowstorm	March 5–7
Counties of Bristol, Essex, Middlesex, Norfolk, Plymouth, Suffolk, and Worcester	FEMA-1364-DR Severe storms and flooding	March 5–April 16
Minnesota		
Counties of Aitkin, Anoka, Beltrami, Benton, Big Stone, Brown, Carlton, Carver, Chippewa, Chisago, Clay, Clearwater, Crow Wing, Dakota, Dodge, Douglas, Faribault, Freeborn, Grant, Goodhue, Hennepin, Houston, Isanti, Kanabec, Kandiyohi, Kittson, Koochiching Olmstead, Lac qui Parle, Lake of Woods, McLeod, Meeker, Mille Lacs, Morrison, Mower, Nicollet, Noble, Norman, Otter Tail, Pine, Polk, Ramsey, Red Lake, Redwood, Renville, Rice, Roseau, Scott, Sibley, St. Louis, Stearns, Stevens, Swift, Todd, Traverse, Wabasha, Washington, Wilkin, Winona, Wright, and Yellow Medicine; Fond du Lac Indian Reservation, Mille Lacs Indian Reservation, Red Lake Indian Reservation, and White Earth Indian Reservation; and Tribal Governments of Prairie Island and Upper Sioux	FEMA-1370-DR Flooding	March 23–July 3
Mississippi		
Counties of Amite, Alcorn, Attala, Bolivar, Calhoun, Carroll, Chickasaw, Choctaw, Clay, Coahoma, Forrest, Franklin, Grenada, Holmes, Humphreys, Itawamba, Jones, Lafayette, Lamar, Lee, Leflore, Lincoln, Lowndes, Madison, Marion, Monroe, Neshoba, Noxubee, Oktibbeha, Panola, Pearl River, Perry, Pike, Pontotoc, Prentiss, Quitman, Scott, Sunflower, Tallahatchie, Tate, Tippah, Tishomingo, Union, Walthall, Washington, Webster, Wilkinson, Winston, Yalobusha, and Yazoo	FEMA-1360-DR Tornadoes and severe storms	February 16

Disaster Area	Disaster Description	Disaster Date
Counties of Attala, Holmes, Leake, Lee, Neshoba, and Pontotoc	FEMA-1365-DR Severe storms and flooding	April 3–5
Counties of George, Hancock, Harrison, Jackson, and Pearl River	FEMA-1382-DR Tropical Storm Allison	June 6–13
Counties of Benton, Bolivar, Coahoma, DeSoto, Grenada, Hinds, Humphreys, Lafayette, Leake, Marshall, Madison, Panola, Prentiss, Quitman, Scott, Sunflower, Tallahatchie, Tate, Tippah, Tunica, and Washington	FEMA-1398-DR Severe storms and tornadoes	November 24–25
Montana		
County of Big Horn and Crow Indian Reservation	FEMA-1377-DR Severe storms	April 8–9
Counties of Gallatin, Missoula, and Powell	FEMA-1385-DR Severe storms	June 3–14
Nebraska		
Counties of Banner, Blaine, Box Butte, Brown, Chase, Cherry, Cheyenne, Custer, Deuel, Dundy, Gage, Garden, Hayes, Hooker, Johnson, Keith, Keya Paha, Kimball, Lincoln, Logan, McPherson, Morrill, Nuckolls, Perkins, Rock, Saline, Sioux, and Thomas	FEMA-1373-DR Severe storms	April 10–23
Dakota County	FEMA-1394-DR Severe storms and flooding	August 17–18
New Hampshire		
Counties of Cheshire, Coos, Grafton, Hillsborough, Merrimack, Rockingham, and Strafford	FEMA-3166-EM Snowstorm	March 5–7
New Jersey		
All counties	FEMA-3169-EM Terrorist attack	September 11
New York		
Counties of Albany, Allegany, Bronx, Broome, Cattaraugus, Cayuga, Chautauqua, Chemung, Chenango, Clinton, Columbia, Cortland, Delaware, Dutchess, Erie, Essex, Franklin, Fulton, Genesee, Greene, Hamilton, Herkimer, Jefferson, Kings, Lewis, Livingston, Madison, Monroe, Montgomery, Nassau, New York, Niagara, Oneida, Onondaga, Ontario, Orange, Orleans, Oswego, Otsego, Putnam, Queens, Rensselaer, Richmond, Rockland, Saratoga, Schenectady, Schoharie, Schuyler, Seneca, St. Lawrence, Steuben, Suffolk, Sullivan, Tioga, Tompkins, Ulster, Warren, Washington, Wayne, Westchester, Wyoming, and Yates	FEMA-1391-DR Terrorist attack	September 11

Disaster Area	Disaster Description	Disaster Date
North Dakota		
Counties of Adams, Barnes, Benson, Bottineau, Burleigh, Cass, Cavalier, Dickey, Eddy, Foster, Golden Valley, Grand Forks, Grant, Griggs, Kidder, La Moure, Logan, McHenry, McLean, Morton, Mountrail, Nelson, Pembina, Pierce, Ramsey, Ransom, Richland, Rolette, Sargent, Sheridan, Steele, Stutsman, Towner, Traill, Walsh, and Wells; and Indian Reservations of the Spirit Lake Tribe and of the Turtle Mountain Band of Chippewa	FEMA-1376-DR Floods	March 1–August 9
Ohio		
Counties of Brown, Butler, Clermont, and Hamilton	FEMA-1390-DR Severe storms and flooding	July 17–18
Oklahoma		
Counties of Adair, Atoka, Beckham, Blaine, Bryan, Caddo, Canadian, Carter, Cherokee, Choctaw, Cleveland, Coal, Comanche, Cotton, Craig, Creek, Custer, Delaware, Garfield, Garvin, Grady, Greer, Harmon, Haskell, Hughes, Jackson, Jefferson, Johnston, Kay, Kingfisher, Kiowa, Latimer, LeFlore, Lincoln, Logan, Love, Lowe, Marshall, Mayes, McClain, McCurtain, McIntosh, Murray, Muskogee, Nowata, Ofuskee, Oklahoma, Okmulgee, Osage, Ottawa, Pawnee, Payne, Pittsburg, Pontotoc, Pottawatomie, Pushmataha, Roger Mills, Rogers, Seminole, Sequoyah, Stephens, Tillman, Tulsa, Wagoner, Washington, and Washita	FEMA-1355-DR Severe winter storm	December 25, 2000– January 10, 2001
Counties of Alfalfa, Atoka, Beaver, Beckham, Blaine, Bryan, Caddo, Canadian, Carter, Choctaw, Cimarron, Coal, Comanche, Cotton, Custer, Dewey, Ellis, Garfield, Garvin, Grady, Harper, Haskell, Jackson, Jefferson, Johnston, Kingfisher, Kiowa, Latimer, LeFlore, Love, Major, Marshall, McClain, McCurtain, Murray, Muskogee, Okfuskee, Oklahoma, Okmulgee, Payne, Pittsburg, Pushmataha, Roger Mills, Stephens, Texas, Tillman, Washita, and Woodward	FEMA-1384-DR Severe storms	May 27–30
County of Washita	FEMA-1395-DR Severe storms and flooding	October 9–10
Pennsylvania		
Counties of Bucks and Montgomery	FEMA-1383-DR Tropical Storm Allison	June 15–17
Puerto Rico		
Municipalities of Adjuntas, Añasco, Cabo Rojo, Guánica, Guayanilla, Hormigueros, Lajas, Lares, Las Marias, Maricao, Moca, Rincon, Sabana Grande, San German, and Yauco	FEMA-1372-DR Flooding	May 6–11
Municipalities of Aguas Buenas, Barranquitas, Bayamon, Ciales, Corozal, Jayuya, Juncos, Morovis, Naranjito, Orocovis, San Lorenzo, Utuado, and Vega Alta	FEMA-1396-DR Severe storms and flooding	November 7–9

Disaster Area	Disaster Description	Disaster Date
South Dakota		
Counties of Beadle, Brookings, Brown, Buffalo, Clark, Codington, Day, Deuel, Edmunds, Grant, Gregory, Hamlin, Hanson, Jerauld, Kingsbury, Marshall, Mellette, Moody, Roberts, Sanborn, Spink, Todd, Tripp, and Turner	FEMA-1375-DR Severe storms	March 1–April 30
Tennessee		
Counties of Carter, Cocke, Greene, Johnson, Shelby, Unicoi, and Washington	FEMA-1387-DR Severe storms and flooding	July 27–August 22
Texas		
Counties of Armstrong, Bailey, Bowie, Borden, Briscoe, Carson, Cass, Cherokee, Cooke, Crosby, Dawson, Deaf Smith, Delta, Fannin, Floyd, Franklin, Gains, Garza, Gray, Grayson, Gregg, Hall, Harrison, Hemphill, Hopkins, Hunt, Lamar, Lynn, Marion, Montague, Morris, Nacogdoches, Oldham, Panola, Parmer, Potter, Rains, Randall, Red River, Rusk, San Augustine, Shelby, Smith, Titus, Upshur, and Wood	FEMA-1356-DR Severe winter storm	December 12, 2000– January 15, 2001
Counties of Anderson, Angelina, Brazoria, Cherokee, Chambers, Fort Bend, Galveston, Grimes, Hardin, Harris, Harrison, Houston, Jasper, Jefferson, Leon, Liberty, Madison, Montgomery, Nacogdoches, Newton, Orange, Polk, Sabine, San Augustine, San Jacinto, Shelby, Smith, Trinity, Tyler, Walker, and Waller	FEMA-1379-DR Severe storms and flooding	June 5–July 20
Vermont		
Counties of Addison, Bennington, Chittenden, Grand Isle, Lamoille, Orleans, Rutland, Windham, and Windsor	FEMA-3167-EM Snowstorm	March 5–7
Virginia		
Counties of Bath, Buchanan, Dickenson, Lee, Russell, Scott, Smyth, Tazewell, Washington, and Wise	FEMA-1386-DR Severe storms and flooding	July 8–August 27
County of Arlington	FEMA-1392-DR Terrorist attack	September 11
Washington		
Counties of Benton, Chelan, Clallam, Clark, Cowlitz, Grays Harbor, Island, Jefferson, King, Kitsap, Kittitas, Lewis, Mason, Pacific, Pierce, Skagit, Skamania, Snohomish, Thurston, Wahkiakum, Whatcom, and Yakima	FEMA-1361-DR Earthquake	February 28–March 16
West Virginia		
Counties of Boone, Cabell, Calhoun, Clay, Doddridge, Fayette, Greenbrier, Kanawha, Lincoln, Logan, Marion, Mason, McDowell, Mercer, Mingo, Nicholas, Preston, Putnam, Raleigh, Roane, Summers, Taylor, Wayne, and Wyoming	FEMA-1378-DR Severe storms and flooding	May 15–September 4

Disaster Area**Disaster Description****Disaster Date****Wisconsin**

Counties of Adams, Ashland, Barron, Bayfield, Buffalo, Burnett, Calumet, Chippewa, Clark, Crawford, Douglas, Dunn, Grant, Iron, Jackson, Juneau, La Crosse, Outagamie, Pepin, Pierce, Polk, Portage, Rusk, St. Croix, Taylor, Trempealeau, Vernon, Washburn, Waupaca, Waushara, Winnebago, and Wood

FEMA-1369-DR
Flooding

April 10–July 6