



FEMA

President Declares Major Disaster For Massachusetts

Release Date: March 7, 2011

Release Number: HQ-11-022

» More Information on Massachusetts Severe Winter Storm and Snowstorm

» 2011 Region I News Releases

» En Español

WASHINGTON, D.C. -- The U.S. Department of Homeland Security's Federal Emergency Management Agency (FEMA) today announced that federal disaster aid has been made available to Massachusetts and ordered federal aid to supplement the commonwealth and local recovery efforts in the area struck by a severe winter storm and snowstorm during the period of January 11-12, 2011.

Federal funding is available to commonwealth and eligible local governments and certain private nonprofit organizations on a cost-sharing basis for emergency work resulting from the severe winter storm and snowstorm in the counties of Berkshire, Essex, Hampshire, Middlesex, Norfolk, and Suffolk.

President Declares a Major Disaster For Massachusetts

Release Date: June 15, 2011

Release Number: HQ-11-102

» More Information on Massachusetts Severe Storms and Tornadoes

» En Español

WASHINGTON, D.C. -- The U.S. Department of Homeland Security's Federal Emergency Management Agency (FEMA) announced that federal disaster aid has been made available to Massachusetts to supplement the state and local recovery efforts in the area struck by severe storms and tornadoes on June 1, 2011.

The President's action makes federal funding available to affected individuals in the counties of Hampden and Worcester Counties.



FEMA

Connecticut Hurricane Irene

Emergency Declared August 27, 2011 (EM-3331) [En Español]

- Disaster Home
- Designated Counties
- News
- Photos
- Videos
- CT Disaster History
- Region I Home
- 2011 Disasters Declarations

Designated Counties

Disaster Summary For FEMA-EM-3331, Connecticut

Declaration Date: August 27, 2011

Incident: Hurricane Irene

Incident Period: August 26, 2011 to September 1, 2011

Individual Assistance

(Assistance to individuals and households):

None.

Public Assistance

(Assistance to State and local governments and certain private nonprofit organizations for emergency work and the repair or replacement of disaster-damaged facilities):

Category B: Fairfield County, Hartford County, Litchfield County, Middlesex County, New Haven County, New London County, Tolland County, and Windham County.



FEMA

Massachusetts Tropical Storm Irene

Major Disaster Declared September 3, 2011 (DR-4028) [En Español]

- Disaster Home
- Designated Counties
- News
- Photos
- Videos
- MA Disaster History
- Region I Home
- 2011 Disasters Declarations

Designated Counties

Disaster Summary For FEMA-DR-4028, Massachusetts

Declaration Date: September 3, 2011

Incident: Tropical Storm Irene

Incident Period: August 27, 2011 to August 29, 2011

Individual Assistance

(Assistance to individuals and households):

Berkshire County, and Franklin County.

Public Assistance

(Assistance to State and local governments and certain private nonprofit organizations for emergency work and the repair or replacement of disaster-damaged facilities):

Barnstable County, Berkshire County, Bristol County, Dukes County, Franklin County, Hampden County, Hampshire County, Norfolk County, and Plymouth County.

Category A: Barnstable County, Berkshire County, Bristol County, Dukes County, Franklin County, Hampden County, Hampshire County, Norfolk County, and Plymouth County.

Category B: Barnstable County, Berkshire County, Bristol County, Dukes County, Franklin County, Hampden County, Hampshire County, Norfolk County, and Plymouth County.

Category C: Barnstable County, Berkshire County, Bristol County, Dukes County, Franklin County, Hampden County, Hampshire County, Norfolk County, and Plymouth County.



FEMA

President Declares An Emergency For Massachusetts

Release Date: November 1, 2011

Release Number: HQ-11-209

» [More Information on Massachusetts Severe Storm](#)

» [En Español](#)

WASHINGTON -- The U.S. Department of Homeland Security's Federal Emergency Management Agency announced that federal disaster aid has been made available to the Commonwealth of Massachusetts and ordered federal aid to supplement commonwealth and local recovery efforts due to the emergency conditions resulting from a severe storm during the period of October 29-30, 2011.

The President's action authorizes FEMA to coordinate all disaster relief efforts which have the purpose of alleviating the hardship and suffering caused by the emergency on the local population, and to provide appropriate assistance for required emergency measures, authorized under Title V of the Stafford Act, to save lives and to protect property and public health and safety, and to lessen or avert the threat of a catastrophe in the counties of Berkshire, Essex, Franklin, Hampden, Hampshire, Middlesex, Norfolk, and Worcester.

Specifically, FEMA is authorized to identify, mobilize, and provide at its discretion, equipment and resources necessary to alleviate the impacts of the emergency. Emergency protective measures, limited to direct federal assistance, will be provided at 75 percent federal funding.

Mark H. Landry has been named as the Federal Coordinating Officer for federal recovery operations in the affected area.

Follow FEMA online at blog.fema.gov, www.twitter.com/fema, www.facebook.com/fema, and www.youtube.com/fema. Also, follow Administrator Craig Fugate's activities at www.twitter.com/craigatfema.

The social media links provided are for reference only. FEMA does not endorse any non-government websites, companies or applications.

FEMA's mission is to support our citizens and first responders to ensure that as a nation we work together to build, sustain, and improve our capability to prepare for, protect against, respond to, recover from, and mitigate all hazards.

In any federally-declared disaster area:

No gain is recognized on any insurance proceeds received for "unscheduled" personal property that was part of the contents of a main home.

Payments for the home and any scheduled property are treated as one payment. Any of this money used to replace any type of replacement property is not a recognized gain.

Disaster relief payments or assistance do not reduce the casualty loss unless they replace lost or destroyed property.

Disaster unemployment payments are unemployment income and are taxable.

Post-disaster grants are generally not included in income.

However, do not include as casualty losses any amounts covered by the grant payments.

Taxpayers have the option to claim disaster-related casualty losses for either the year of occurrence or the prior year.

Taxpayers should put the assigned Disaster Designation in red ink at the top of their tax forms.

Taxpayers should include in income:

Temporary living payments from insurance that are in excess of the actual increase in temporary expenses. The excess goes on line 21 of Form 1040 ~~XXXXXX~~

Casualty losses are generally deductible in the year the casualty occurred.

However, if you have a casualty loss from a federally declared disaster that occurred in an area warranting public or individual assistance (or both), you can choose to treat the loss as having occurred in the year immediately preceding the tax year in which the disaster happened, and you can deduct the loss on your return or amended return for that preceding tax year.

Affected taxpayers in a Federal Disaster Area have the option of claiming disaster-related casualty losses on their federal income tax return either in the tax year the casualty occurred or the immediate preceding tax year.

Depending on when the disaster occurred, claiming the loss on an original or amended return for last year may get the taxpayer an earlier refund. But, waiting to claim the loss on this year's return could result in a greater tax saving, depending on other income factors.

3/09) Q: A taxpayer affected by a disaster timely filed a federal income tax return for the taxable year the disaster occurred and did not claim a casualty loss deduction on that return.

May the taxpayer wait until a later year and amend the original return to claim a casualty loss deduction reduced by insurance and other reimbursements received in subsequent years?

A taxpayer may claim a casualty loss deduction for the first time on an amended original return as long as the amended return is timely filed.

That casualty loss must be reduced by insurance and other reimbursements.

If a taxpayer properly claimed a casualty loss deduction on an original return and in a later year receives reimbursement for the loss, the taxpayer does not amend the original return but reports the amount of the reimbursement in gross income for the tax year it is received, to the extent the casualty loss deduction reduced the taxpayer's income tax in the tax year in which the taxpayer reported the casualty loss deduction.

See pages 5-7 of Publication 547, Casualties, Disasters, and Thefts, in the section entitled "Insurance and Other Reimbursements."