



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

25.16.1

JUNE 5, 2023

EFFECTIVE DATE

(06-05-2023)

PURPOSE

- (1) This transmits revised IRM 25.16.1, Disaster Assistance and Emergency Relief, Program Guidelines.

MATERIAL CHANGES

(1)

IRM	Changes
IRM 25.16.1.1.2 (6)	Paragraph edited for clarity and moved from 25.16.1.1.2 (2).
IRM 25.16.1.1.3 (5) c)	Clarified authority to approve administrative disaster tax relief for Public Assistance only declarations.
IRM 25.16.1.1.6 (1)	Updated verbiage to include Significant Fire.
IRM 25.16.1.2 (2)	Subsection added to explain types of disaster relief. All subsequent paragraphs below this subsection realigned.
RM 25.16.1.2 (5)	Change reflects policy to grant Disaster Relief to all FEMA designated areas within a state when Individual Assistance relief is granted for at least one area.
IRM 25.16.1.2 (6)	Change reflects legislation enacted to establish start period of relief.
IRM 25.16.1.3 (2)	Added subsection to update DPO's process for providing disaster relief to taxpayers for Public Assistance areas when Individual Assistance is granted. Also references Stakeholder Liaison's role as primary POC. Subsequent paragraphs in this subsection are realigned.
RM 25.16.1.5.1(2)	Policy change for providing relief for Emergency Measures Public Assistance.

IRM	Changes
IRM 25.16.1.5.1(3)	Change reflects legislation enacted to establish start day of relief.
25.16.1.5.1 (4)	Corrected paragraph - length of relief period may be extended due to timing of disaster event occurring in proximity of a filing deadline or the dead cycle.
IRM 25.16.1.5.1(6)	Clarified incident start and end dates.
IRM 25.16.1.7.1(6)	Clarified that Affected Taxpayers includes individuals residing inside a designated area not found with the ICCE Look-Up Tool, also clarified that these individuals may self-identify by providing their county/area.
IRM 25.16.1.9	The Field Governmental Liaison (GL) Subsection removed - Due to Communications and Liaison Stakeholder Liaison policy changes
Exhibit 25.16.1-1	Updated to reflect policy changes to Communications and Liaison Stakeholder Liaison
Exhibit 25.16.1-2	Removed
Exhibit 25.16.1.3	Removed
Exhibit 25.16.1.4	Removed
Throughout document	All references to "ZIP Codes" removed to reduce confusion as to how DPO distributes disaster relief to a designated area.
Throughout document	Editorial and grammatical updates made throughout the IRM. In addition, existing subsections were rearranged, and language changes made throughout for clarity.

EFFECT ON OTHER DOCUMENTS

IRM 25.16.1, Disaster Assistance and Emergency Relief dated October 8, 2021 is superseded.

AUDIENCE

All Operating Divisions and Functional Divisions.

Rashaunda B. Simmons
Director, SB/SE Human Capital Office

25.16.1

Program Guidelines

Table of Contents

25.16.1.1 Program Scope and Objectives

25.16.1.1.1 Background

25.16.1.1.2 Authority

25.16.1.1.3 Roles and Responsibilities

25.16.1.1.4 Program Management and Review

25.16.1.1.5 Acronyms, Terms and Definitions

25.16.1.1.6 Related Resources

25.16.1.2 Federal Disaster Declaration Process

25.16.1.3 Identification of “Covered Disaster Area”, “Postponement Period”, and “Affected Taxpayers”

25.16.1.4 Tribal Nation Authority Under the Sandy Recovery Improvement Act

25.16.1.5 Disaster Program Office Actions

25.16.1.5.1 Determining the Appropriate Level of IRS Administrative Tax Relief Under IRC 7508A

25.16.1.5.2 Individual and/or Public Assistance

25.16.1.5.3 Internal and External Notification Process

25.16.1.6 Disaster Area Communication

25.16.1.7 Disaster Systemic Account Indicators

25.16.1.7.1 -S Freeze

25.16.1.7.2 -O Freeze

25.16.1.8 The State Disaster Assistance Coordinator (SDAC)

25.16.1.9 DRC Volunteers

25.16.1.10 Disclosure Provisions When Providing Emergency Relief

25.16.1.11 Communications and Liaison (CL)

25.16.1.12 Legislative Affairs

25.16.1.13 Functional Resources

Exhibits

25.16.1-1 Glossary of Commonly Used Disaster Acronyms and Terms with Definitions

25.16.1.1
(10-08-2021)
Program Scope and Objectives

(1) **Purpose:** This IRM section describes how the IRS administers administrative tax relief when responding to tax related issues after federally declared disasters, and other significant emergencies, under the Robert T. Stafford Act. The IRS Disaster Program Office (DPO) administers IRS Administrative Disaster Tax Relief by:

- a. Ensuring eligible taxpayers, impacted by a federally declared disaster, receive the appropriate level of federal administrative tax relief.
- b. Coordinating with Information Technology to input proper –O or –S disaster freeze codes on affected taxpayer accounts.
- c. Communicating timely and effectively the IRS disaster relief decisions to external and internal stakeholders.

Audience: These procedures apply to IRS employees responsible for developing and improving disaster relief, and those responding to disaster policy questions. This includes, but is not limited to:

- All IRS business operating division compliance employees
- Communications and Liaison (CL) - Media and Stakeholder Liaison (SL)
- Information Technology (IT)
- Governmental Liaison (GL)
- Disaster Program Office (DPO)

(2) **Policy Owner:** Director, SB/SE Human Capital Office.

(3) **Program Owner:** Organizational Support and Continuity of Operations, an organization within the SB/SE Human Capital Office.

(4) **Primary Stakeholder:** All organizations and business units that interact with taxpayers receiving IRS administrative disaster tax relief.

25.16.1.1.1
(06-26-2018)
Background

(1) The Robert T. Stafford Disaster Relief and Emergency Assistance Act (the Stafford Act) is a United States federal law designed to bring an orderly and systemic means of federal disaster assistance for state and local governments, in carrying out their responsibilities to alleviate the suffering and damage resulting from a federally declared disaster.

(2) The Disaster Assistance and Emergency Relief Program is a servicewide program administered by the DPO and overseen by the SB/SE Human Capital Office, Organizational Support and Continuity of Operations Office. The program provides guidance and support to headquarters and field personnel to ensure disaster relief activities are timely and appropriately initiated for taxpayers who are adversely affected by a federally declared disaster, warranting administrative tax relief.

25.16.1.1.2
(06-05-2023)
Authority

(1) The authorities for this IRM include:

- Internal Revenue Code *IRC 7508A*
- Treasury Regulations *CFR 301.7508A-1*
- Rev. Proc. 2018-58 (IRB 2018-50, page 990)
- Delegation Order 25-11 IRM 1.2.2.14.11

25.16.1.1.3
(06-05-2023)

Roles and Responsibilities

- (1) **Program Management and Support** is a collective effort among many IRS functions. While all operating divisions are impacted by federally declared disasters to some extent, others work very closely with the DPO to ensure specific actions are initiated after the declaration of a federal disaster.
- (2) Specific support functions and responsibilities include:
 - Information Technology (IT) - Maintains current and historical disaster declarations and/or disaster memorandums on the Integrated Customer Communication Environment (ICCE) website. IT prepares a listing on ICCE for all impacted areas within a federally declared disaster which will be utilized to systemically set the -O or -S freeze to master file. IT will perform the identical actions on amended declarations to ensure additional counties, within the same FEMA incident, are provided with disaster relief for the time period stipulated; IT advises the DPO when the systemic actions have been initiated and expected cycle posting for the -S or -O freeze.
 - Communications and Liaison (CL) - Three functions within CL are responsible for activities during a disaster postponement period. They include providing support for internal/external communications and news releases (Media Relations), handling congressional inquiries related to disasters (Legislative Affairs) and, performing customer faced outreach to individual and practitioners through FEMA Disaster Recovery Centers (Stakeholder Liaison).
 - Privacy, Governmental Liaison and Disclosure (PGLD) - The field Governmental Liaison (GL) function in PGLD acts as a bridge between state and local government agencies and the IRS during disasters. Stakeholder Liaison is the primary point of contact for disaster matters. GL will be the point of contact for information exchanges and general agency inquiries. In the event of a disaster situation, Stakeholder Liaison will share disaster declarations with the GL contact for dissemination with state departments of revenue.
- (3) Organizational Support and Continuity of Operations Office, a function within the Small Business/Self Employed (SB/SE), Operations Support, Human Capital Office, has responsibility for the oversight and execution of the Disaster Assistance and Emergency Relief Program. The supervisory management and program analyst for the DPO manages operations and staff assignments. This position reports any unusual issues arising during a disaster to senior leadership and may coordinate disaster related resolutions with management officials in other business operating divisions as appropriate.
- (4) The DPO has overall responsibility for coordinating disaster relief efforts with IRS internal partners.
- (5) Specific DPO support functions and responsibilities after a federally declared disaster include:
 - a. Prepare and distribute IRS Disaster Declaration Notices. See IRM 25.16.1.5.2(1)a),
 - b. Implement the length of administrative tax relief (up to 180 days)
 - c. Refer Major Disaster administrative tax relief for Public Assistance only declarations to the SB/SE Commissioner for approval.
 - d. See Delegation Order 25-11 or IRM 1.2.2.14.11 for relief periods authority beyond 180 days.

- e. Refer administrative tax relief for Public Assistance only declarations to the SB/SE Commissioner for approval.
- f. Prepare and distribute the IRS Disaster Relief Memorandum, as appropriate. See IRM 25.16.1.5.2(1)b)
- g. Ensure that the Declaration Notice, Disaster Relief Memorandum, and any additional notifications are posted to the ICCE web page at <http://www.icce.irs.gov/fema/>.
- h. Coordinate with Communications and Liaison to ensure issuance of press releases.
- i. Support coordination with other governmental agencies at the local, state, or federal levels as appropriate.
- j. Develop and submit work requests for systemic improvements of disaster processing, maintain the Disaster IRM 25.16.1, and all disaster-related publications and web pages.

- (6) The DPO staff is also responsible for facets of internal and external stakeholder relationship management, master file systemic programming of disaster freeze codes, web-based functions containing reports, historical program data and disaster information available to the public.

25.16.1.1.4
(10-08-2021)
**Program Management
and Review**

- (1) Several tools are available for management and staff to evaluate DPO actions. These may include reviewing:
 - The accuracy and timeliness of issuing disaster declarations and memorandums,
 - The accuracy and timeliness of posting to the Integrated Customer Communication Environment (ICCE) disaster declarations and memorandums, disaster area listings, and stuffer listings,
 - The Master File affected taxpayer accounts extracts to determine the timely posting and release of systemically applied disaster freeze codes.

25.16.1.1.5
(06-26-2018)
**Acronyms, Terms and
Definitions**

- (1) A list of commonly used acronyms, terms, and associated definitions, for the Disaster Assistance and Emergency Relief program may be found in Exhibit 25.16.1-1.

25.16.1.1.6
(06-05-2023)
Related Resources

- (1) In addition to this Internal Revenue Manual, the DPO uses provisions from the following sources in the administration of the Disaster Assistance and Emergency Relief program:
 - *IRC Title 26 Internal Revenue Code Section IRC 7508A*
 - *IRC Title 26 Internal Revenue Code Section IRC 1033 (h)*
 - *Code of Federal Regulations CFR Title 26 CFR 301.7508A-1*
 - *Rev. Proc. 2018-58 IRB 2018-50, page 990*
 - *IRM 1.2.2.14.11, Delegation Order 25-11, Granting Relief to Taxpayers Affected by Disasters, Significant Fire, or Terroristic or Military Action.*

25.16.1.2
(06-05-2023)
**Federal Disaster
Declaration Process**

- (1) The initiation of federal disaster relief efforts originates with the authorities of the impacted state, municipality, territory, or tribal government. When a disaster occurs, the authority of the impacted area may request the federal government declare the area a federal disaster area under the provisions of the Robert T. Stafford Disaster Relief and Emergency Assistance Act. When the President

25.16 Disaster Assistance and Emergency Relief

declares a federal disaster or emergency, immediate notification is made to the authority of the impacted area, appropriate members of Congress, and federal agencies.

- (2) There are two types of disaster declarations provided for in the Stafford Act: Emergency Declaration and Major Disaster Declaration. Both declaration types can be authorized by the President to receive supplemental federal disaster assistance.
- (3) 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.
- (4) FEMA assigns a designation of **Individual Assistance** and/or **Public Assistance** to define the type of relief offered to a specific disaster area. The FEMA type of assistance and type of declaration designation will be used by the DPO when applying administrative tax relief.
- (5) For federally declared disasters, the IRS will postpone certain federal tax filing and payment deadlines when the Federal Emergency Management Agency (FEMA) identifies at least one area qualifying for the Individual Assistance Program.
- (6) The postponement period must be for a minimum of 60 days from the later of the FEMA declaration date or incident start date. The postponement period cannot exceed one year and runs concurrently with relief provided under any other code section. Generally, the postponement period will be no less than 60 days, but may be extended when e-file is unavailable, which is usually from mid-November through late January.

25.16.1.3

(06-05-2023)

Identification of "Covered Disaster Area", "Postponement Period", 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. See Code of Federal Regulations (CFR) Title 26 CFR 301.7508A-1(d)(2).
- (2) The IRS grants IRC 7508A relief for all areas FEMA identifies for its Disaster Declarations Individual Assistance program.

Note: FEMA provides assistance to disaster victims through its "Individual Assistance" or "Public Assistance" programs. FEMA's "Individual Assistance" program allows individuals and households to receive money and services directly from FEMA. FEMA's "Public Assistance" program allows a partial reimbursement to a government entity and certain types of private nonprofit organizations for expenses incurred as a result of a disaster.

- (3) When the IRS applies a postponement period to a federally declared disaster the postponement period will stipulate a beginning and ending date where the IRS will postpone certain deadlines and certain acts listed in Title 26 CFR 301.7508A-1(c)(1).
- (4) The IRS identifies "affected taxpayers" eligible for administrative tax relief under Title 26 CFR 301.7508A-1(d)(1). "Affected taxpayers" include:
 - Any individual whose principal residence, for purposes of IRC 1033(h)(4), is 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 postponement 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 postponement period, and that are maintained in a covered disaster area
- The spouse of an affected taxpayer, solely regarding a joint return
- Any individual visiting the covered disaster area who was killed or injured as a result of the disaster
- Any other person determined by the IRS to be affected by a federally declared disaster, within the meaning of IRC 1033(h)(3)

25.16.1.4
(10-08-2021)
**Tribal Nation Authority
Under the Sandy
Recovery Improvement
Act**

- (1) Legislation, passed on January 29, 2013, allows federally recognized Indian tribal governments to request federal assistance under The Stafford Act independently or under a state's declaration request.

Note: The tribal government can still be considered part of a state's request for a declaration if they reside in counties identified for relief.
- (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) Tribal Nations, seeking federal disaster declarations independently of a state are afforded the same federal administrative tax relief as authorized under a declaration approved for a state and its affected counties.

25.16.1.5
(10-08-2021)
**Disaster Program Office
Actions**

- (1) The DPO will gather damage assessment information to ensure the administrative tax relief provided is consistent and fair.
- (2) The DPO may:
 - a. Review media reports on the disaster generated at the national, state, or local level.
 - b. Review any available damage assessment reports generated by FEMA or by any state or local emergency management agency.
 - c. Review any other reliable information.

25.16.1.5.1
(06-05-2023)
**Determining the
Appropriate Level of IRS
Administrative Tax Relief
Under IRC 7508A**

- (1) Administrative tax relief impacts IRS resources, overall tax administration, and potentially state and local taxing authorities. The DPO will monitor disasters to ensure an adequate and reasonable level of relief is provided. The IRS will issue a supplemental memorandum if additional information indicates a need for extended relief after issuance of the disaster relief memorandum.

- (2) The IRS will provide administrative tax relief when FEMA issues an Emergency Measures or Major Disaster Declaration listing at least one area qualifying for FEMA's Individual Assistance program to all areas identified for Individual and/or Public Assistance on the same declaration. Generally, for disaster declarations without Individual Assistance (Public Assistance only) the IRS will not provide administrative tax relief. To ensure timely disaster relief, the IRS may provide administrative tax relief for Emergency Measures Declarations with only Public Assistance.

Note: Taxpayers who do not qualify for IRS administrative tax relief, but experienced a disaster related hardship, may qualify for penalty abatement. See IRM 20.1.1.3, Criteria for Relief From Penalties.

- (3) Generally, the postponement period for administrative tax relief will last a minimum of 60-days from the later of the disaster incident start date or the FEMA disaster declaration date, ending on the 15th or the last day of a month. The postponement period ending date should, generally, not end on a weekend or holiday, but on the next business day.
- (4) The timing of a disaster, around a filing deadline or during the dead cycle, may warrant extending the relief period in excess of the minimum of 60 days.
- The postponement period will last a minimum of 60 days from the later of the disaster incident start date or the FEMA disaster declaration date listed in the FEMA declaration, exclusive of payroll and excise tax deposits.
 - Payroll and excise tax deposits will generally receive a 15 day postponement period. The postponement period ending date should not end on a weekend or holiday, but on the next business day.
- (5) 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.
- (6) Due to the passage of *House Resolution (H.R.)1865*, Further Consolidated Appropriations Act, signed into law on December 20, 2019, when the IRS provides administrative tax relief the IRS will provide administrative tax relief to all areas receiving Individual and/or Public Assistance on the same declaration. Administrative tax relief will begin on the earliest incident start date and end a minimum of 60 days from the later of the disaster incident start date or the FEMA disaster declaration date.

25.16.1.5.2
(10-08-2021)

Individual and/or Public Assistance

- (1) When the IRS provides administrative tax relief, 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. 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.

Note: As disasters can become ongoing events, FEMA may identify new areas qualifying for their Individual/Public Assistance program. The DPO will update the IRS Declaration Notice and ensure the new areas receive administrative tax relief as appropriate.

- b. Prepare a disaster relief memorandum for distribution, signed by the SB/SE HCO Chief of Organizational Support and Continuity of Operations Office, for distribution.

Note: Do not forward or use the disaster relief memorandum, an internal memorandum, as notification to taxpayers or other federal/state agencies. The IRS notifies external stakeholders via a news release prepared by the Communications and Liaison office.

- (2) The memorandum will include all the information in (1) a) above, along with time periods, level of relief, 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 freeze code (-S or -O) applied to affected taxpayer accounts.
- (5) A definition of “affected taxpayers.”
- (6) The insert, Notice 1155, Disaster Relief from the IRS, accompanies computer generated correspondence systemically issued to taxpayers in the covered disaster area within the postponement period. The notice provides instructions and IRS contact information for taxpayers who believe they may need tax assistance during the relief period.
- (7) The internal memorandum will advise IRS employees of the dates the disaster freeze code will apply, any postponement of enforcement activities, instructions on how taxpayers can request free expedited copies of tax returns, extension of due dates for filing refund claims, and time frames for making certain payments.
- (8) For disaster declarations where FEMA only designates areas qualifying for Public Assistance, the IRS Declaration Notice, as detailed in (1) a) above, will be issued to applicable internal functional contacts.

25.16.1.5.3
(10-08-2021)
**Internal and External
Notification Process**

- (1) Each IRS operating and functional division will provide the DPO with at least one point of contact (POC) to receive e-mail notification of federally declared disasters. The POC will distribute 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 SDAC, the Governmental Liaison Disaster point-of-contact (POC), and the POC in the following functions:
 - Information Technology (IT)
 - Communications and Liaison (CL)
 - Legislative Affairs (LA)
- (3) When the IRS provides administrative tax relief the DPO will issue an IRS Disaster Declaration and Memorandum for Distribution via e-mail to the POC for the:

25.16 Disaster Assistance and Emergency Relief

- State Disaster Assistance Coordinator (SDAC)
- Communications, Media Relations for coordination of the public news release
- Operating and functional divisions within the IRS

- (4) Communications and Liaison informs external stakeholders of relief by issuing a news release to the local media outlets of the impacted states and posted relief information to <https://www.irs.gov/>

25.16.1.6 (06-26-2018) Disaster Area Communication

- (1) The Information Technology (IT) organization supports the Disaster Assistance and Emergency Relief program through the systemic identification of covered disaster areas.
- (2) IT receives the disaster postponement period beginning and ending dates from the DPO. The DPO requests IT initiate systemic programming of Masterfile to code affected taxpayer accounts within the identified area for disaster relief on the Integrated Data Retrieval System (IDRS).
- (3) Upon receipt from the DPO, IT posts the IRS Disaster Declaration and Memorandum for Distribution to <http://www.icce.irs.gov/fema/>.
- (4) Notice 1155, Disaster Relief from the IRS, accompanies certain Master File notices sent to taxpayers with an address of record within the impacted areas. Notice 1155 provides impacted taxpayers with the IRS Special Services Toll-Free number to address any questions or concerns related to disaster relief.
- (5) Notice 1155 will only be requested through Correspondence Production Services when administrative tax relief is provided. When Notice 1155 is used, IT will prepare and post an Excel spreadsheet containing the county/area name(s) eligible for notice suppression.

25.16.1.7 (06-25-2012) Disaster Systemic Account Indicators

- (1) The Disaster Assistance program uses IDRS to ensure affected taxpayers identified within a covered disaster area receive systemic relief.
- (2) Indicators are posted on IDRS, via IT systemic programming, using 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.

Note: Generally, disaster freeze codes take 5-10 days to post to IDRS.

- (3) The Disaster Victim Code posts 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 active
 - 4 = historical indicator reflecting -S or -O freeze was active at some time in the past but is not currently active
- (4) *Disasterassistance.gov* describes relief disaster victims may be provided by the federal government. Advising taxpayers of its existence may assist them in their recovery efforts.

25.16.1.7.1
(10-08-2021)
-S Freeze

- (1) The -S freeze, a systemic disaster indicator, gives the IRS the flexibility to grant filing and payment relief without suspending compliance activities. It is appropriate when the disaster declaration impact and scope does not warrant use of the -O freeze. The -S freeze posts systemically for all affected taxpayers located within the covered disaster areas.
- (2) The DPO will determine the appropriateness of the -S freeze.
- (3) The -S freeze does not suspend compliance activity but requires “soft contact procedures.”
- (4) For information on the exclusion of the Federal Payment Levy Program (FPLP) in disaster zones see IRM 5.11.7(3), Exclusions.
- (5) For information on installment agreements in a designated disaster area consult your business unit’s IRM
- (6) Affected taxpayers residing in a designated county/area, not listed in ICCE, can call to self-identify by providing their county/area to the IRS Special Services Toll-Free number at 1-866-562-5227.
- (7) When taxpayers contact the IRS to self-identify, they must provide the reason why they meet the criteria to qualify for administrative tax relief. The reason provided must meet one of the established definitions of an affected taxpayer as listed in IRM 25.16.1.3, Identification of Covered Disaster Area, Postponement Period, and Affected Taxpayers. No other proof of a taxpayer’s qualification is required.
- (8) Employees who receive a request from a taxpayer who qualifies for administrative tax relief, but does not reflect a disaster account indicator on IDRS, should manually input the TC 971 to generate the -S freeze as follows
 - Retrieve CC Enmod of the affected taxpayer account
 - Input CC REQ77
 - Line 2, literal “TC” enter 971
 - Line 3, literal, “TRANS DATE” input the disaster postponement period start date
 - Line 7, literal, “SECONDARY DT” input disaster postponement period end date
 - Line 8, literal “TC971/151-CD” input 688
 - Line 9, “FEMA-NUM” input the appropriate declaration number (i.e., FEMA-4600)
- (9) Tax practitioners may request self-identification on behalf of taxpayers affected by a disaster. After performing the appropriate research to determine the practitioner’s authority to act on the taxpayer’s behalf, employees may manually input the TC 971 using the procedures outlined.
- (10) Employees who do not have the ability to manually input the TC 971 for disaster relief can refer callers to the IRS Special Services Toll-Free number at 1-866-562-5227, or request input via Form 4844, Request for Terminal Action, providing the disaster related information found in subparagraph (8).

25.16.1.7.2
(10-08-2021)
-O Freeze

- (1) The use of the -O freeze allows the Service to systemically provide special processing related to any filing, payment, or interest relief, granted for a geographic area for the disaster postponement period:

- Suspends mailing of notices except for assessment notices required by IRC 6303, Notice and Demand for Tax, 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 postponement period.
 - Allows for special penalty/interest computation for taxpayers meeting the criteria for the filing and payment relief granted.
 - Suspends several collection and examination activities, including Discriminant Index Function (DIF) ordering through the Audit Information Management System (AIMS), Underreporter activity, and Taxpayer Delinquent Accts-Investigations Extracts (TDA-TDI) processing.
- (2) The DPO recommends the -O freeze, to the SB/SE Commissioner, only in the most catastrophic disasters, and for the areas suffering the most damage. Before recommending -O freeze administrative tax relief the DPO will consider:
- The number of casualties and/or displaced persons.
 - Extensive housing damage and/or environmental damage forcing long-term or permanent relocation for a significant portion of the population.
 - Severe infrastructure damage on a scale likely to cause service impacts and economic disruptions.
 - Severe economic or physical damage to key industries and incapacitated governments.

Note: Functional operations with inventory controlled by internal systems may need to ensure processes are in place to identify cases affected by a disaster suspense period. This is especially important for cases subject to compliance activities and are under the -O freeze postponement period. Although general compliance activities are suspended, various business operating divisions can implement procedures when compliance action is necessary (i.e., statute issues, jeopardy, exigent circumstances). Employees should seek guidance from their manager if these issues arise. Field Collection employees see, IRM 5.1.12, Cases Requiring Special Handling. SB/SE Field Examination, Specialty Examination, and LBI Employees see IRM 4.2.2, General Examining Procedures, Disaster Assistance Relief.

- (3) Rev. Proc. 2018-58 IRB 2018-50, page 990, describes all acts authorized under IRC 7508A

25.16.1.8
(10-08-2021)

**The State Disaster
Assistance Coordinator
(SDAC)**

- (1) As part of the preparation for disaster response coordination (Pre-Disaster), actions performed by the SDAC include:
- a. Provide DPO with contact information for the SDAC, their alternate and any designees. The DPO uses this information to maintain the SDAC contact listing.
 - b. Complete biannual disaster training. The Stakeholder Liaison (SL) Disaster Assistance Program lead may determine the biannual training unnecessary if the potentially affected parties are experienced with the operations of the Disaster Assistance program.
 - c. Ensure annual awareness communication to all potentially affected parties, i.e., Field Media Specialists and other local operating and functional division contacts, informing them of the SDAC roles during a disaster. This is completed prior to an area's known disaster season (if one exists). 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. Determine if the potentially affected parties are experienced with the operations of the Disaster Assistance program, then the annual awareness communication steps are unnecessary.
 - e. Determine staffing levels and notify functional managers when it is necessary to provide appropriately skilled employees to staff a Disaster Recovery Center (DRC).
- (2) The Service is committed to assisting disaster victims in understanding the tax law associated with claiming non-reimbursed casualty and theft losses and helping them meet their federal tax obligations for filing returns or paying taxes without being penalized. The SDAC will ensure IRS personnel assist victims by:
- a. Distributing Pub 3067, IRS Disaster Assistance - Federally Declared Disaster Area.
 - b. Providing tax counseling on the determination of deductible disaster-related casualty and theft losses included in Pub 547, Casualties, Disasters and Thefts.
 - c. Explaining the federal administrative 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 Form W-2, Wage and Tax Statement, on Form 4852, Substitute for Form W-2.
 - h. Referring taxpayers to the IRS web site, or IRS Special Services Toll-Free number, for additional information.
- (3) After notification by the DPO that FEMA has issued a Disaster Declaration, the SDAC will ensure 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 administrative tax relief assessments and recommendations.
- (4) After the issuance of a disaster declaration the SDAC coordinates operations in the field at each FEMA DRC to include staffing, training, reporting, and any equipment needs, and monitors the needs of the public and reports issues and findings to the DPO.
- (5) Operational guidelines are used to assist the SDAC in coordinating IRS participation at each established DRC.
- a. The field GL is responsible for providing the SDAC with the location information of the DRC and the necessary contact information for the FEMA DRC manager. The FEMA DRC manager is responsible for operations at the DRC sites. The 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 site staffed.

- b. The SDAC will contact the assigned FEMA DRC manager to determine the need for IRS presence at the DRC site. 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 after verifying the mailing address for the DRC with the FEMA DRC manager.
- c. SDAC Site Visit Check Sheet for DRC is used to ensure proper set-up at the site.

(6) DRC staffing activity guidance for SDAC:

- 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 each DRC. 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, (assuming adequate SL resources are available to ensure proper disaster response coordination takes place). Employees from other operating and functional division locations may be called upon to help, in accordance with the Service Level Agreement (SLA).
- d. As volunteers 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 postponement period and adjusts as needed.

(7) Reports activity for the SDAC include:

- a. Entering appropriate disaster information into the Disaster Assistance Activity Report (DAAR) and ensuring that each employee's completed information is input into the DAAR daily.
- b. Maintaining information in the DAAR. This includes updating employee data, issuing the appropriate access level authorizations, and the type of disaster, i.e., hurricane/tornado/flood, and pertinent information for the DRC, such as name and physical location.

(8) Internal and external equipment and supply needs 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. 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

- (9) The SDAC is responsible for referring employees to the Disaster Self-Study training course and ensuring that they clearly understand their duties.
- (10) 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 federally declared disaster. The roles of each are spelled out in the plan.
- (11) This plan involves all of GL and SL, both at the field and headquarters level.
- (12) The plan is activated when the DPO is notified that a federally declared disaster has occurred.

25.16.1.9
(10-08-2021)
DRC Volunteers

- (1) The DRC is a stand-alone site established and managed by FEMA after a disaster event qualifies for their Individual Assistance Program. Assistance provided at a DRC may include state, local, federal agencies, and charitable organizations providing outreach, housing, financial or other assistance at one central location for the convenience of the affected community members. When needed, the IRS provides volunteers at DRC locations for outreach and provides disaster related tax information.
- (2) Beginning in January 2019, the DPO assumed the responsibility for tasks associated with soliciting and coordinating SB/SE volunteer cadres to assist with staffing each DRC.
- (3) The DPO is responsible for coordinating DRC volunteer efforts for personnel in SB/SE functions. The DPO will:
 - Solicit SB/SE functions for volunteers to staff the DRC.
 - Forward a list of volunteers to SL that meet criteria.
 - Work with the SB/SE finance staff to secure and issue financial guidance to the volunteer and their immediate manager.
- (4) To mitigate lengthy commutes, travel, and working outside an employee's tour-of-duty (TOD), the following will be considered in the solicitation process:
 - The employee's normal TOD
 - The distances between the employees' POD/home and the DRC
 - The DRC hours of operation
- (5) The authority for selecting a volunteer rest within the employees' organizational chain of command, who will forward a list of selected employees to the DPO within a stated time period (usually 1-5 business days).
- (6) Upon receipt of the volunteer lists, the DPO will forward the list to the manager of CL, Stakeholder Liaison function. Stakeholder Liaison is responsible for training volunteer employees, managing any reporting issues at the DRC and maintaining a record of pertinent DRC activities such as, the work performed on behalf of taxpayers and the recording of taxpayer volumes by the DRC volunteers.
- (7) The DPO will work with the Stakeholder Liaison to secure additional volunteers when needed.

- (8) SB/SE retains the right to recall volunteers to their normal POD, when warranted, due to work inventory, staffing, or other concerns by SB/SE management.
- (9) The initiation of federal disaster relief efforts originates with the authorities of the impacted state, municipality, or territory.
- (10) 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 and theft losses.
- (11) Taxpayers and tax practitioners can find information about reporting casualty and theft losses and the latest IRS disaster assistance information on the internet at <https://www.irs.gov/> or by calling the Special Services Toll-Free number at 1-866-562-5227.
- (12) Employees may access IRS Disaster Declarations and Memorandums for Distribution for federally declared disasters, at www.icce.irs.gov, IRS Disaster Memos and Declarations.
- (13) The SDAC is the point of contact for employees working at a DRC for purposes of addressing any issues or concerns at the site.
- (14) The DRC provides assistance to disaster victims when a disaster strikes by:
 - a. Distributing Pub 3067, IRS Disaster Assistance - Federally Declared Disaster Area, 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 IRS relief is available.

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 and theft 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 Pub 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 volunteer, the taxpayer should be provided with the Disaster Special Services Toll-Free number at 1-866-562-5227 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 if 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 Form W-2, as needed.

Note: The IRS will not provide return preparation at the DRC. Taxpayers needing tax return preparation should be referred to, Voluntary Income Tax Assistance (VITA), Tax Counseling for the Elderly (TCE) sites, or should seek assistance from a tax professional

- (15) Volunteers assisting taxpayer at DRCs are issued materials, supplies, and site guidelines to follow.
 - 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, copy machine access, storage area for publications, and DRC security access badge. 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 the appropriate field in the DAAR when possible or provide to the SDAC the needed information for updating daily.
 - f. The employee will report any problems or concerns to the SDAC.
- (16) DRC volunteers are required to report all taxpayer contact each day.
 - a. All employees who provide assistance at DRC, regardless of operating division, must report disaster-related taxpayer contacts, termed **Taxpayers Assisted**, by COB each day by e-mail or phone call to the SDAC.
 - b. The DAAR no longer requires input of employee time spent working at the DRC. All program time should be reported on the employee's weekly SETR report or, according to their manager's instruction.
 - c. The DAAR 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.

25.16.1.10
(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 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 Special Services Toll-Free number 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 freeze procedures to ensure that interest and penalty are properly waived for the duration of the disaster postponement 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 Special Services 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 ID 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.

25.16.1.11
(10-08-2021)
**Communications and
Liaison (CL)**

- (1) In the event of a disaster that results in IRS granting administrative 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 DPO, 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 the GL POC for their use in notifying appropriate state agencies of the federal administrative tax relief provisions.
- (5) CL embedded within the operating divisions considers whether additional publicity is necessary to communicate federal administrative tax relief provisions and activities (e.g., Practitioner Newsletter articles, mailings to trade associations or labor unions, etc.).

25.16.1.12
(10-08-2021)
Legislative Affairs

- (1) Contacts with Congressional offices on Capitol Hill are typically handled by personnel of the Office of Legislative Affairs. Contacts with local congressional offices are typically handled by District Liaison contacts. The District Liaison 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 District Liaisons on an expedited basis as soon as a federally declared disaster declaration or other relief procedures are issued:
 - a. DPO provides copies of any information sent to field offices identifying FEMA coordinators, the locations and telephone 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) District Liaisons 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 District Liaisons relative to notifications or other contacts with specific congressional offices.

- (4) Legislative Affairs is responsible for providing the location of the DRC, and other IRS disaster information, to their congressional delegation.

25.16.1.13
(10-08-2021)

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) Employees should refer to the appropriate functional IRM for instructions relative to their work inventory during disasters. Such resources include:
- SB/SE Field Examination, Specialty Examination, and LBI, see IRM 4.2.2
 - SB/SE and WI Campus Examination IRM 4.19.13.5
 - Field Collection IRM 5.1.12

Exhibit 25.16.1-1 (06-05-2023)**Glossary of Commonly Used Disaster Acronyms and Terms with Definitions**

Commonly Used Acronyms and Terms	Definitions
Affected Taxpayers	For purposes of federally declared disasters, the IRS defines an affected taxpayer as any individual whose principal residence, or business, is in a covered disaster area. A list of those identified as an affected taxpayer may be found in IRM 25.16.1.3.
Covered Disaster Area	Is a geographical area of any state, municipality, district, commonwealth, territory, or Tribal Lands, that FEMA has identified as having been impacted by a federally declared disaster.
DAAR	Disaster Assistance Activity Report - Internal reporting system utilized by employees reporting work performed at the DRC.
Disaster Relief	For IRS purposes, disaster relief is identified as certain tax law provisions, within the scope of IRC 7508A, that the IRS can utilize to help relieve the burden of meeting federal tax obligations due during a disaster postponement period.
DL	District Liaison - An employee in the Communications and Liaison, Legislative Affairs function who holds responsibility for coordinating Congressional inquiries to the IRS during disasters.
DPO	Disaster Program Office - Functional group in SB/SE, Operations Support, HCO, who holds primary responsibility for the policy, procedures and service wide administration of the Disaster Assistance and Emergency Relief Program.
DRC	Disaster Recovery Center - FEMA managed site that provides coordinated federal and local assistance for disaster victims. IRS employees may report to a DRC to provide federal tax information and assistance during disasters designated for Individual Assistance relief.
DTAPG	Disaster Tax Assistance Policy Group - IRS business operating division executives and managers who collectively convene when it is determined that a disaster, significant fire, or terrorist attack, or military action will result in a proposal to provide administrative tax relief that exceeds the delegated authority of the Director of the owning business operating division.
FEMA	Federal Emergency Management Agency - The federal agency whose primary purpose is to coordinate the response of federal relief efforts when a federal disaster has been declared by the President.

Exhibit 25.16.1-1 (Cont. 1) (06-05-2023)

Glossary of Commonly Used Disaster Acronyms and Terms with Definitions

Commonly Used Acronyms and Terms	Definitions
FCO	Federal Coordinating Officer - Employee of FEMA assigned to coordinate federal assistance to a state affected by federally declared disaster.
GL	Governmental Liaison Point of contact within PGLD for information exchanges and general agency inquiries. Stakeholder Liaison is the primary point of contact for disaster matters. In the event of a disaster situation, Stakeholder Liaison will share disaster declarations with the GL contact for dissemination with state departments of revenue.
IA	Individual Assistance - Is a designation assigned by FEMA to disasters when eligible individuals, families, and businesses may apply for disaster grants and loans to assist in the recovery process. When the IRS provides Individual Assistance during a disaster, it pertains to certain IRS filing and payment, or other activities that may be subject to the disaster postponement period.
ICCE	Integrated Customer Communication Environment - An internal IRS system which monitors and stores historical application/information for various IRS programs. ICCE stores all federally declared IRS Disaster Declarations, Memorandums, and impacted area listings.
PA	Public Assistance - FEMA designation where state and local governments may be reimbursed for emergency protective measures, debris removal, and repairs to infrastructure after a federally declared disaster.
Postponement Period	For IRS purposes, a postponement period is a defined time frame in which the IRS can delay certain deadlines and certain acts within the scope of IRC 7508A, due to a federally declared disaster. The postponement period will have specific beginning and ending dates and will be communicated publicly through national or local news releases.
SDAC	State Disaster Assistance Coordinator - An IRS employee holding a field manager position in the Stakeholder Liaison function. The SDAC has primary responsibility to mobilize personnel to provide assistance to taxpayers in areas covered by federally declared disasters.
SL	Stakeholder Liaison - Focuses on national and local engagement of the payroll and practitioner community and stakeholder organizations.

Exhibit 25.16.1-1 (Cont. 2) (06-05-2023)**Glossary of Commonly Used Disaster Acronyms and Terms with Definitions**

Commonly Used Acronyms and Terms	Definitions
Systemic Code	For federally declared disasters, the IRS utilizes systemic coding to ensure taxpayer accounts are accurately identified as being a part of those covered under a specific federally declared disaster. Tax modules of affected taxpayers will reflect a -O or -S freeze systemic code when identified for IRS disaster relief. IRM 25.16.1.7 provides additional information regarding systemic coding utilized to identify taxpayer accounts eligible for disaster relief.

