

Name(s) shown on tax return

Identifying number

**SECTION D- Election To Deduct Federally Declared Disaster Loss in Preceding Tax Year** (See instructions.)**Part I Election Statement**

By providing all of the information below and attaching this Section D to a return or amended return for the preceding tax year which takes advantage of the disaster loss deduction, you hereby elect, under section 165(i) of the Internal Revenue Code, to deduct a loss attributable to a federally declared disaster that occurred in a federally declared disaster area and was sustained in the disaster year on your tax return for the preceding tax year.

- 52** Provide the name or a description of the federally declared disaster. \_\_\_\_\_
- 53** Provide the date or dates (mm/dd/yyyy) of the loss or losses that arose from the federally declared disaster. \_\_\_\_\_
- 54** Specify the address, including the city or town, county or parish, state and ZIP code where the damaged or destroyed property was located at the time of the disaster. \_\_\_\_\_

**Part II Revocation of Prior Election**

By providing all of the information below and attaching this Section D to an amended return for the preceding tax year which eliminates the previous disaster loss deduction, you hereby revoke a prior election under section 165(i) of the Internal Revenue Code to deduct a loss attributable to a federally declared disaster that occurred in a federally declared disaster area and was sustained in the disaster year on your tax return for the preceding tax year.

- 55** Provide the name or a description of the federally declared disaster and the address of the property that was damaged or destroyed and for which the election was claimed. \_\_\_\_\_
- 56** Specify the date (mm/dd/yyyy) you filed the prior election, which you are now revoking. (See instructions and note that new rules went into effect on October 13, 2016.) \_\_\_\_\_
- 57** Enclose your payment or otherwise provide evidence for, or explanation of, your arrangements for the repayment of the amount of any credit or refund which you received and which resulted from the prior election (which you are now revoking). \_\_\_\_\_