



November 14, 2022

Honorable Douglas O'Donnell
Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224

Ms. Amalia R. Colbert
Commissioner
Small Business Self-Employed Division
Internal Revenue Service
5000 Ellin Road
Lanham, Maryland 20706

Dear Commissioners O'Donnell and Colbert:

Re: Hurricane Ian

On behalf of the more than 18,000 members of the Florida Institute of CPAs(FICPA), we greatly appreciate the IRS efforts in providing filing relief and assistance to the citizens of Florida for Hurricane Ian.

Hurricane Ian and Hurricane Nicole have caused catastrophic damage to our property, disruption to our lives, and the recovery process will be long, hard, and expensive for many of our citizens.

The citizens of Florida are overwhelmed with the recovery process and there is currently a lack of contractors, building supplies, appliances, and construction workers to repair the damage done by the storm and return to normalcy. Each day, more damage is being found adding to the recovery burden and process.

IRS previously issued Revenue Procedures 2006-32 and 2018-09 providing safe harbor tables as a measurement of decline in fair market value for individual taxpayers to use in determining the amount of casualty and theft losses under Code Section 165 for personal residences and belongings as a consequence of Hurricanes Katrina, Rita, Wilma, Harvey, Irma, and Maria.

A similar Revenue Procedure for Hurricane Ian would provide an effective measurement tool for taxpayers in computing Hurricane casualty losses allowing them to timely and accurately file their individual income tax returns, and also providing relief to an administrative burden on IRS in processing these returns.



We ask for your consideration in issuing a Revenue Procedure providing safe harbor methods for individual taxpayers to use in determining Hurricane Ian casualty losses for personal residences and belongings.

We appreciate all past and present efforts by IRS granting our citizens relief for these disaster events and believe this would be in keeping with the IRS mission of effective tax administration.

If you have any questions, please contact me at 850-521-5900 or shelly@ficpa.org.

Sincerely,

A handwritten signature in black ink that reads 'Shelly J. Weir'. The signature is written in a cursive, flowing style.

Shelly Weir

President/CEO