

**MAP 24
DESIGNATED DISASTER AREAS**

	<p>24.1 INTRODUCTION</p> <p>24.2 AUDIT DIVISION GUIDELINES</p> <p style="text-align: right;">Rev. 7/17</p>
<p>24.1 INTRODUCTION</p>	<p>Tax relief may be available for taxpayers who reside in areas that were declared disaster areas. Generally, we defer all correspondence and notices for two weeks, with the exceptions noted in MAP 24.2 Audit Division Guidelines.</p> <p>The Public Affairs Office of the Communication Services Bureau provides our staff with disaster information. They notify division chiefs and bureau directors. When an area is declared as a disaster area, we will receive a list of each disaster area's ZIP code. We will also receive subsequent notices if some ZIP codes are removed from or added to the list. We can also get this information from the FTB News and Updates under Disaster Zones and Tax Relief.</p> <p style="text-align: right;">Rev. 7/17</p>
<p>24.2 AUDIT DIVISION GUIDELINES</p>	<p>The Audit Division will defer mailing all audit letters and notices to taxpayers in affected disaster areas for two weeks. After two weeks, you may contact the taxpayers or representatives to determine if we may proceed mailing letters and notices. In addition, we may continue corresponding with any taxpayer or representative who requests it, whether or not the taxpayer is in an affected disaster area.</p> <p>Exceptions to the two-week deferral are:</p> <ol style="list-style-type: none">1. Assessments that could be barred by the statute of limitations. You should process and type these assessments manually.2. Taxpayers we have contacted who have requested that we not defer their mail.3. Withdrawal notices, No-Change letters and HOH acceptance letters. <p>The first two exceptions must have appropriate Bureau Director approval before mailing.</p> <p style="text-align: right;">Rev. 7/17</p>