

## **FARMERS AFFECTED BY NATURAL DISASTERS MAY BE ELIGIBLE FOR DISASTER UNEMPLOYMENT ASSISTANCE**

Farmers who are unable to pursue their livelihoods due to natural disasters, including flooding, tornadoes, hurricanes, and other storms, may be eligible for Disaster Unemployment Assistance (DUA). This program is funded by the Federal Emergency Management Agency (FEMA) and is administered by each state's department of labor.

DUA provides temporary financial assistance to individuals, including farmers, who are unable to work as a result of a major disaster declared by the President and who would not qualify for standard unemployment benefits.

The program covers:

- self-employed persons whose business was lost or suffered a substantial interruption of activities as a direct result of the disaster.
- persons who are unable to work due to injury directly resulting from the disaster.
- persons who have become the major supporter of their households due to the death of the head of the household directly resulting from the disaster.
- persons who cannot reach their place of employment due to the disaster.
- persons who were scheduled to start work but no longer have a job as a direct result of the disaster.

Benefits are paid on a weekly basis and are available for a maximum of 26 weeks after the date the disaster was declared. The amount of the payment is based on the individual's income for the prior tax year; however, the benefit must always be at least half of the state's average weekly unemployment benefit.

Normally, Disaster Unemployment Assistance applications are due within 30 days after a state announces that DUA is available. Farmers should check with their state department of labor for specific details about DUA availability and deadlines for their counties.

To apply for Disaster Unemployment Assistance, farmers must provide their Social Security number and proof of earnings—generally a tax return for the previous year. If the required documents are not available when the claim is filed, or were destroyed as a result of the disaster, farmers can follow up with the required documentation within 90 days.

Farmers who need to obtain a duplicate copy of their tax returns for their application and other assistance may obtain a copy directly from the Internal Revenue Service (IRS) by submitting IRS Form 4506, "Request for Copy of Tax Return." This form is available from the IRS website at [www.irs.gov/pub/irs-pdf/f4506.pdf](http://www.irs.gov/pub/irs-pdf/f4506.pdf) or by contacting the IRS Disaster Assistance Hotline at 866-562-5227. The IRS often waives the fee for tax return

copies for taxpayers affected by widespread disasters. If you are requesting a duplicate tax return, write the name and number of the disaster designation for your county in red ink at the top of the request form. (The disaster declaration name and number are available from FEMA—see [www.fema.gov/news/disasters.fema](http://www.fema.gov/news/disasters.fema)—and should be available from any state agency providing DUA or other disaster assistance.) The form includes instructions for mailing to the correct IRS regional office.

Farmers who need to request a copy of a destroyed tax return from the IRS are advised to submit such requests as soon as possible to ensure that they will have the needed information within the 90-day deadline for submitting documentation for a DUA application.

To file for Disaster Unemployment Assistance, farmers should contact their state agency handling such claims.



For more information on disaster assistance available to farmers, visit the FLAG website at [www.flaginc.org/topics/disaster/index.php](http://www.flaginc.org/topics/disaster/index.php) or contact FLAG's office at 651-223-5400. In Minnesota, the phone call is toll-free at 1-877-860-4349.