

**FORMS  
INCLUDED!**

***GUIDE TO NAVIGATING***



**Federal Emergency Management  
Agency  
and  
Small Business Administration**

***DISASTER AID  
FOR CULTURAL INSTITUTIONS***

**Heritage Preservation**

*The National Institute for Conservation*

This guide is a project of Heritage Preservation in support of the Heritage Emergency National Task Force, a partnership of 40 national service organizations and federal agencies created to protect cultural heritage from the damaging effects of natural disasters and other emergencies. The Task Force is co-sponsored by Heritage Preservation and the Federal Emergency Management Agency.

For more than 30 years, Heritage Preservation ([www.heritagepreservation.org](http://www.heritagepreservation.org)) has been the national, nonprofit advocate for the proper care of all cultural heritage—in museums, libraries, homes, and town squares. Heritage Preservation works to save the objects and sites that embody our history, partnering with conservators, institutions, civic groups, and concerned individuals across the nation who care about preserving our past.

The Institute of Museum and Library Services is the primary source of federal support for the nation's 122,000 libraries and 17,500 museums. The Institute's mission is to create strong libraries and museums that connect people to information and ideas. The Institute works at the national level and in coordination with state and local organizations to sustain heritage, culture, and knowledge; enhance learning and innovation; and support professional development.

The National Endowment for the Arts is a public agency dedicated to supporting excellence in the arts, both new and established; bringing the arts to all Americans; and providing leadership in arts education. Established by Congress in 1965 as an independent agency, the Endowment is the nation's largest annual funder of the arts, bringing great art to all 50 states, including rural areas, inner cities, and military bases.

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**Guide to Navigating  
Federal Emergency Management Agency  
and  
Small Business Administration  
Disaster Aid for Cultural Institutions**

**Produced by Heritage Preservation  
in support of the  
Heritage Emergency National Task Force**

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Institute of Museum and Library Services  
and the  
National Endowment for the Arts*

**Important!**

This guide was originally published in July 2008 and updated January 2009. However, the federal government policies and forms included in this publication are subject to change. Heritage Preservation will make every effort to maintain the most up-to-date information on its Web site. We encourage you to visit [www.heritagepreservation.org/federal](http://www.heritagepreservation.org/federal) for updates.



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*The contents of this publication are also available online at  
[www.heritagepreservation.org/federal](http://www.heritagepreservation.org/federal).*

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*This publication is a general guide to seeking federal funding to aid in disaster response and recovery. The steps outlined here are based on current federal policies, some of which are under review. Heritage Preservation has tried to ensure the accuracy of the information provided. However, Heritage Preservation assumes no liability for any loss or damage caused by errors or omissions in this publication. Please read carefully the policies and regulations cited.*

## **Application Process**

### **1. Has a Presidential declaration been issued?**

Federal disaster assistance is available only if the President declares a federal emergency or major disaster. To find out if a declaration has been issued, check [www.fema.gov/news/disasters.fema](http://www.fema.gov/news/disasters.fema) or call your state or local emergency management agency (see the blue pages in your phone book or *Appendix A*).

In some circumstances, Small Business Administration (SBA) loans may be available without a presidential declaration; check with SBA for their disaster declarations (*see page 5* for contact information).

### **2. Who is eligible to apply for assistance?**

Libraries, museums, archives, and all other collecting institutions open to the general public may apply for Federal Emergency Management Agency (FEMA) assistance if they are:

1. an eligible private nonprofit\*
2. part of a state, local, or tribal government
3. open to the public.

\* Carefully review the appropriate FEMA policies: (1) 9521.3 Private Nonprofit Facility Eligibility, which states that museums, zoos, libraries, and arts organizations may be eligible (*see Appendix B*), and (2) 9521.2 Private Nonprofit Museum Eligibility, which states: “private nonprofit museums are confined facilities which are constructed or manufactured whose primary purposes are to: preserve a documented collection of artistic, historic, scientific or other objects, and exhibit the documented collection to the general public.” (*See Appendices C & E.*)

### **3. Where should we apply for assistance?**

Nonprofit libraries, museums, arts organizations, and all other collecting institutions open to the general public:

- For emergency protective measures and debris removal, apply directly to FEMA Public Assistance (*see Appendix I*).
- For permanent repairs and/or collections stabilization, apply for a loan from the SBA (*see page 5*). If the SBA declines the loan application or the damages exceed the amount of the loan, the organization may then apply to FEMA for further assistance.

State, local, or tribal government libraries, museums, archives, and all other collecting institutions open to the general public may apply to FEMA as part of their state, local, or tribal government's application to FEMA for debris removal, permanent repairs, and/or collections stabilization. (In some cases, a state may designate more than one of its agencies as being appropriate to make application to FEMA.)

Applications to FEMA or SBA: As long as an application is made to one of these programs by the stated deadline, the applicant will be assured of acceptance into and eligibility for either program.

#### **4. What financial support is available?**

**SBA Support:** The SBA can provide low-interest Physical Disaster Loans of up to \$1.5 million to repair or replace damaged real estate, equipment, inventory, and fixtures. The loan may be increased by as much as 20 percent to protect the property against future disasters of the same type. These loans cover uninsured or under-insured losses.

**FEMA Support:** All FEMA assistance is on a reimbursement basis for documented expenses—in other words, you have to pay for services and supplies and then submit receipts to be reimbursed by an agency of your state.

The minimum federal cost share is 75 percent of the eligible costs; however, the percentage may be changed for a particular disaster. If your facility meets the eligibility criteria and deadlines for applying for assistance, FEMA may offer reimbursement for:

- costs incurred for debris removal (FEMA Category A)
- costs incurred for emergency protective measures, collections stabilization and treatment (FEMA Category B)
- costs incurred for permanent work (repair, restore or replace damaged facility) (FEMA Category E).

**Collections:** The FEMA Collection and Individual Object Eligibility Policy 9524.6 (*Appendix D*) states that funding may be available for damaged collections and objects of eligible public or private nonprofit facilities when the collections are:

- on display or in storage in a public or private nonprofit facility, including outdoor sculpture and public art installations, and
- accessioned and catalogued and/or inventoried.

This includes collections in state, local, or tribal government libraries, museums, archives, arts organizations, and all other collecting institutions that meet FEMA's eligibility criteria.

**Replaceable Library Books and Publications:** FEMA will fund treatment of "special library collections" but not replacement of rare books and other fragile materials. General library books and publications are subject to the provisions of 44 CFR §206.226(i).



**Animals:** FEMA Replacement of Animals Associated with Eligible Facilities Policy 9524.9 (*Appendix E*) states that funding may be available for replacement of destroyed or damaged animals owned by an eligible applicant. These animals may include, but are not limited to:

- Police animals and trained and certified rescue dogs.
- Animals in museums, zoos, or publicly owned nature centers.
- Taxidermy specimens located in an eligible facility.
- Animals used by rehabilitation facilities as part of diagnosis or treatment.

**IMPORTANT:** If you qualify for FEMA support, funds will be disbursed by the state emergency management agency. You will *not* receive a check directly from FEMA.



# Applying for Small Business Administration Assistance

After a Presidential Disaster Declaration, the usual procedure is for FEMA and SBA to set up Field Offices in the affected area(s). Both agencies issue press releases and widely disseminate information about how to contact their Field Offices.

If you have difficulty in locating a local SBA contact, call the Customer Service Center at 1-800-659-2955; visit [www.sba.gov/services/disasterassistance/index.html](http://www.sba.gov/services/disasterassistance/index.html); or e-mail [disastercustomerservice@sba.gov](mailto:disastercustomerservice@sba.gov).

Your state emergency management agency (EMA) may also be able to assist you. To find your state EMA, see *Appendix A* or [www.fema.gov/about/contact/statedr.shtm](http://www.fema.gov/about/contact/statedr.shtm).

## 1. When should we apply to the SBA?

If you are a private nonprofit organization that does not provide a critical service (power, water, sewer, wastewater treatment, communications, and emergency medical care), apply to the SBA for funding for permanent repair work (to repair, restore, or replace a damaged facility). Collecting institutions must apply to SBA before applying to FEMA for this permanent work. Private nonprofit organizations may apply to FEMA for emergency work (such as debris removal) at the same time they apply to SBA for permanent work.

Cultural institutions under the umbrella of a state, local, or tribal government do not qualify and therefore do not apply to SBA for disaster assistance; they must apply directly to FEMA.

## 2. What do we need to submit?

- SBA Disaster Business Loan Application form (also for nonprofits). (*See Appendix F.*)
- IRS Form 8821—Tax Information Authorization (*see Appendix G*). You need to include with the form:
  - your institution's three most recent tax returns
  - a current business balance sheet
  - current profit and loss statement
  - current schedule of liabilities
  - a brief description of the damage to real estate and contents
  - your insurance information.

## 3. Where can we get help with the application?

Consult the Disaster Business Loan Filing Requirements (*see Appendix F*).

SBA will help you complete your application and answer specific questions. SBA usually has loan officers in the disaster area to help you and will announce locations where you can get help in filling out your application.

To locate a local SBA contact or for help with the application, call the SBA Customer Service Center at 1-800-659-2955 or e-mail [disastercustomerservice@sba.gov](mailto:disastercustomerservice@sba.gov).

#### **4. Where do we send the application?**

When you have completed your application, either drop it off at any of SBA's disaster offices or mail it to: SBA Disaster Assistance, Disaster Processing and Disbursement Center, 14925 Kingsport Road, Ft. Worth, TX 76155-2243.

#### **5. What happens then?**

*SBA will verify your losses and review your application:*

- SBA will check your application for completeness and let you know if more information is needed.
- An SBA loss verifier will make an appointment to inspect your disaster-damaged property and to make an estimate of the cost to fully repair or replace your damaged property.
- An SBA loan officer will contact you to discuss your application and a preliminary recommendation. This is not the final decision. After a supervisor reviews the recommendation, SBA will mail you written notice of its decision on your loan request.
- An approval or decline decision is usually given within three weeks after receiving a completed loan application.

*SBA will help close the loan and disburse the funds:*

- Upon approval of your loan request, SBA will send you loan closing documents describing all loan terms and conditions.
- SBA will let you know if additional information is needed, such as copies of property deeds, titles to vehicles, and leases.
- SBA will give you written instructions and offer help for completing all the loan documents.
- SBA will send you loan funds after you return the loan documents. With larger loans, funds are disbursed in stages as you make the repairs. You must maintain receipts to document expenditures and submit periodic progress reports to obtain additional disbursements.

After full disbursement of your loan, SBA will send your file to a servicing office (SBA or other servicing organization) until it is paid in full. SBA may also sell your loan.

If you are not eligible for an SBA loan or the amount you need exceeds your SBA loan, you may apply for FEMA assistance.

# Applying for FEMA Public Assistance

After a Presidential Disaster Declaration, the usual procedure is for FEMA and SBA to set up Field Offices in the affected area(s). Both agencies issue press releases and widely disseminate information about how to contact their Field Offices. If you have difficulty in locating a FEMA Field Office, contact your state emergency management agency (see *Appendix A* or [www.fema.gov/about/contact/statedr.shtm](http://www.fema.gov/about/contact/statedr.shtm)).

## 1. When should we apply for FEMA Public Assistance?

After a disaster has been declared, FEMA and your state emergency management office will schedule Applicant Briefings in areas affected by the disaster. Notices will appear in local newspapers, on local radio stations, and possibly on the Web site of your state emergency management office. At Applicant Briefings, FEMA Public Assistance representatives and state officials will explain the process, and you will fill out and submit a Request for Public Assistance (RPA) application form (see details below). Briefings take place anywhere from one to four weeks after a disaster has been declared. If you undertake emergency work (Category B) actions (such as having debris removed from your site or stabilizing your building or collection) before a briefing, be sure to thoroughly document your expenses and retain receipts.

*If you are a private nonprofit institution (PNP):*

- Apply directly to FEMA for disaster assistance for emergency work (such as debris removal; see *Appendix H: Immediate Needs Funding*) after the disaster declaration has been made.
- All PNP applications for disaster assistance for permanent work (such as repairing, restoring, or rebuilding a damaged facility) will be referred to the SBA to determine eligibility for low-interest loans. If the SBA declines the loan application or the damages exceed the amount of the loan, the application will automatically be sent to FEMA for further consideration.

*If you are part of a state, local, or tribal government:*

- Apply directly to FEMA for disaster assistance. SBA does not assist state, local, or tribal governmental institutions. Check with your parent agency to see if they are filing an application on behalf of all local government entities that includes your organization. If this information is unavailable, submit the form yourself to be sure you don't miss the filing deadline. Any duplicate RPAs will be consolidated during the review process.

## 2. What forms do we need to complete?

All applicants (private nonprofit and governmental) must file a Request for Public Assistance (RPA), form 90-49 (see *Appendix I*). This form does not require that you describe specific damages—you may file it even if you haven't been able to perform a damage assessment. This form is *Appendix I*, or you may download it at [www.forms.gov](http://www.forms.gov), [www.heritagepreservation.org/pdfs/rpa.pdf](http://www.heritagepreservation.org/pdfs/rpa.pdf), or <http://docnet.fema.gov> (you must download the DocNet software). Or you can contact your FEMA Field Office.

Private nonprofit applicants must also file a FEMA Private Nonprofit (PNP) Facility Questionnaire, form 90-121 (*see Appendix J*). You can also download this form from [www.heritagepreservation.org/pdfs/FEMA90-121.pdf](http://www.heritagepreservation.org/pdfs/FEMA90-121.pdf) or <http://docnet.fema.gov>. You must include the following with this form:

- your institution's tax exemption certificate
- your institution's organizational charter or bylaws
- proof of facility ownership, if owned (e.g., copy of deed or property tax assessment)
- proof of legal responsibility to repair the facility (e.g., lease agreement)
- a copy of your institution's insurance policy.

Submit these forms at the Applicant Briefing (or as instructed by a FEMA Public Assistance Coordinator). Deadlines for applying/filing for assistance will be publicized and are usually 30 days after the disaster declaration.

### **3. Where can we find help?**

For FEMA Public Assistance policy guidance, contact your Field Office or visit [www.fema.gov/government/grant/pa/policy.shtm](http://www.fema.gov/government/grant/pa/policy.shtm).

### **4. What happens then?**

After a Request for Public Assistance (RPA) and, where relevant, the Private Nonprofit Facility Questionnaire have been filed, you are issued an identification number if you are an eligible applicant. Each RPA is assigned to a FEMA Public Assistance Coordinator, who is responsible for setting up a "kick-off" meeting with each applicant. At this time more detailed information is gathered about the damages, and the plan to repair the damages is used to prepare a Project Worksheet. It is important that you have documentation of the damage, including:

- statements, invoices, time sheets, and any other documentation of costs incurred (it speeds the process to have this documentation summarized, if possible)
- photographs of the damage, work in progress addressing the damage, and any completed work, especially if you must do work before it is inspected by FEMA
- any estimate of work still to be done, if practical.

You are encouraged to consult the FEMA policies regarding collections stabilization and treatment (*see Appendices D & E*).

After the filing deadline, your state submits a funding request to FEMA for review and approval. Your state will reimburse you for eligible work. You must continue to provide documentation of your incurred costs to your Public Assistance Coordinator even after you have received your funds.

# Appendix A: State Emergency Management Agencies

## **Alabama Emergency Management Agency**

5898 County Road 41  
P.O. Drawer 2160  
Clanton, Alabama 35046-2160  
(205) 280-2200  
(205) 280-2495 FAX  
[ema.alabama.gov/](http://ema.alabama.gov/)

## **Alaska Division of Emergency Services**

P.O. Box 5750  
Fort Richardson, Alaska 99505-5750  
(907) 428-7000  
(907) 428-7009 FAX  
[www.ak-prepared.com](http://www.ak-prepared.com)

## **American Samoa Territorial Emergency Management Coordination**

P.O. Box 1086  
Pago Pago, American Samoa 96799  
(011)(684) 699-6415  
(011)(684) 699-6414 FAX

## **Arizona Division of Emergency Management**

5636 E. McDowell Rd.  
Phoenix, Arizona 85008  
(602) 244-0504; (800) 411-2336 Toll-Free  
[www.dem.azdema.gov](http://www.dem.azdema.gov)

## **Arkansas Department of Emergency Management**

Bldg. # 9501  
Camp Joseph T. Robinson  
North Little Rock, Arkansas 72199-9600  
(501) 683-6700  
(501) 683-7890 FAX  
[www.adem.arkansas.gov](http://www.adem.arkansas.gov)

## **California Governor's Office of Emergency Services**

3650 Schriever Ave.  
Mather, California 95655-4203  
(916) 845-8510  
(916) 845-8511 FAX  
[www.oes.ca.gov](http://www.oes.ca.gov)

## **Colorado Division of Emergency Management**

9195 East Mineral Ave., Suite 200  
Centennial, Colorado 80112  
(720) 852-6600  
(720) 852-6750 FAX  
[www.dola.state.co.us/dem/index.html](http://www.dola.state.co.us/dem/index.html)

## **Connecticut Department of Emergency Management and Homeland Security**

360 Broad St.  
Hartford, Connecticut 06105  
(860) 566-3180  
(860) 247-0664 FAX  
[www.ct.gov/demhs/site/default.asp](http://www.ct.gov/demhs/site/default.asp)

## **Delaware Emergency Management Agency**

165 Brick Store Landing Rd.  
Smyrna, Delaware 19977  
(302) 659-3362  
(302) 659-6855 FAX  
[www.dema.delaware.gov](http://www.dema.delaware.gov)

## **District of Columbia Emergency Management Agency**

2720 Martin Luther King, Jr., Ave., SE  
Washington, D.C. 20032  
(202) 727-6161  
(202) 673-2290 FAX  
[www.dcema.dc.gov](http://www.dcema.dc.gov)

**Florida Division of Emergency Management**

2555 Shumard Oak Blvd.  
Tallahassee, Florida 32399-2100  
(850) 413-9969  
(850) 488-1016 FAX  
[www.floridadisaster.org](http://www.floridadisaster.org)

**Georgia Emergency Management Agency**

P.O. Box 18055  
Atlanta, Georgia 30316-0055  
(404) 635-7000  
(404) 635-7005 FAX  
[www.gema.state.ga.us](http://www.gema.state.ga.us)

**Guam Homeland Security/Office of Civil Defense**

221B Chalan Palasyo  
Agana Heights, Guam 96910  
(671) 475-9600  
(671) 477-3727 FAX  
[www.ghs.guam.gov](http://www.ghs.guam.gov)

**Hawaii State Civil Defense**

3949 Diamond Head Rd.  
Honolulu, Hawaii 96816-4495  
(808) 733-4300  
(808) 733-4287 FAX  
[www.scd.hawaii.gov](http://www.scd.hawaii.gov)

**Idaho Bureau of Homeland Security**

4040 Guard St., Bldg. 600  
Boise, Idaho 83705-5004  
(208) 422-3040  
(208) 422-3044 FAX  
[www.bhs.idaho.gov](http://www.bhs.idaho.gov)

**Illinois Emergency Management Agency**

2200 S. Dirksen Pkwy.  
Springfield, Illinois 62703  
(217) 782-2700  
(217) 524-7967 FAX  
[www.state.il.us/iema](http://www.state.il.us/iema)

**Indiana Department of Homeland Security**

302 West Washington St., Room E-208 A  
Indianapolis, Indiana 46204-2767  
(317) 232-3986  
(317) 232-3895 FAX  
[www.in.gov/dhs](http://www.in.gov/dhs)

**Iowa Homeland Security & Emergency Management Division**

7105 N.W. 70th Ave.,  
Camp Dodge, Building W-4  
Johnston, Iowa 50131  
(515) 725-3231  
(515) 281-7539 FAX  
[www.iowahomelandsecurity.org](http://www.iowahomelandsecurity.org)

**Kansas Division of Emergency Management**

2800 S.W. Topeka Blvd.  
Topeka, Kansas 66611-1287  
(785) 274-1409  
(785) 274-1426 FAX  
[www.kansas.gov/kdem](http://www.kansas.gov/kdem)

**Kentucky Division of Emergency Management**

EOC Building  
100 Minuteman Parkway, Bldg. 100  
Frankfort, Kentucky 40601-6168  
(502) 607-1682  
(502) 607-1614 FAX  
[www.kyem.ky.gov](http://www.kyem.ky.gov)



**Louisiana Governor's Office of  
Homeland Security and Emergency  
Preparedness**

7667 Independence Blvd.  
Baton Rouge, Louisiana 70806  
(225) 925-7500  
(225) 925-7501 FAX  
[www.ohsep.louisiana.gov](http://www.ohsep.louisiana.gov)

**Maine Emergency Management Agency**

72 State House Station  
45 Commerce Dr., Suite #2  
Augusta, Maine 04333-0072  
(207) 624-4400  
(207) 287-3180 FAX  
[www.maine.gov/mema](http://www.maine.gov/mema)

**Commonwealth of the Northern  
Mariana Islands Emergency  
Management Office**

Caller Box 10007, Capital Hill  
Saipan, Mariana Islands 96950  
(670) 322-9529  
(670) 322-9500 FAX  
[www.cnmiemo.gov.mp](http://www.cnmiemo.gov.mp)

**National Disaster Management Office**

Office of the Chief Secretary  
P.O. Box 15  
Majuro, Republic of the Marshall Islands  
96960-0015  
(011)(692) 625-5181  
(011)(692) 625-6896 FAX

**Maryland Emergency Management  
Agency**

5401 Rue Saint Lo Dr.  
Reisterstown, Maryland 21136  
(410) 517-3600; (877) 636-2872 Toll-Free  
(410) 517-3610 FAX  
[www.mema.state.md.us](http://www.mema.state.md.us)

**Massachusetts Emergency Management  
Agency**

400 Worcester Rd.  
Framingham, Massachusetts 01702-5399  
(508) 820-2000  
(508) 820-2030 FAX  
[www.mass.gov/mema](http://www.mass.gov/mema)

**Michigan Division of Emergency  
Management**

4000 Collins Rd.  
P.O. Box 30636  
Lansing, Michigan 48909-8136  
(517) 333-5042  
(517) 333-4987 FAX  
[www.michigan.gov/emd](http://www.michigan.gov/emd)

**National Disaster Control Officer,  
Federated States of Micronesia**

P.O. Box PS-53  
Kolonia, Pohnpei - Micronesia 96941  
(011)(691) 320-8815  
(001)(691) 320-2785 FAX

**Minnesota Homeland Security and  
Emergency Management Division**

444 Cedar St., Suite 223  
St. Paul, Minnesota 55101-6223  
(651) 201-7400  
(651) 296-0459 FAX  
[www.hsem.state.mn.us](http://www.hsem.state.mn.us)

**Mississippi Emergency Management  
Agency**

P.O. Box 5644  
Pearl, Mississippi 39288-5644  
(601) 933-6362; (800) 222-6362 Toll-Free  
(601) 933-6800 FAX  
[www.msema.org](http://www.msema.org)

**Missouri Emergency Management Agency**

P.O. Box 116  
Jefferson City, Missouri 65102  
(573) 526-9100  
(573) 634-7966 FAX  
[www.sema.dps.mo.gov](http://www.sema.dps.mo.gov)

**Montana Disaster and Emergency Services**

1900 Williams St.  
Helena, Montana 59604-4789  
(406) 841-3911  
(406) 444-3965 FAX  
[www.dma.mt.gov/des/](http://www.dma.mt.gov/des/)

**Nebraska Emergency Management Agency**

1300 Military Rd.  
Lincoln, Nebraska 68508-1090  
(402) 471-7421  
(402) 471-7433 FAX  
[www.nema.ne.gov](http://www.nema.ne.gov)

**Nevada Division of Emergency Management**

2478 Fairview Dr.  
Carson City, Nevada 89701  
(775) 687-0300  
(775) 687-0322 FAX  
[www.dem.state.nv.us](http://www.dem.state.nv.us)

**New Hampshire Homeland Security and Emergency Management**

33 Hazen Dr.  
Concord, New Hampshire 03305  
(603) 271-2231  
(603) 223-3609 FAX  
[www.nh.gov/safety/divisions/bem](http://www.nh.gov/safety/divisions/bem)

**New Jersey Office of Emergency Management**

P.O. Box 7068  
West Trenton, New Jersey 08628-0068  
(609) 538-6050 Monday-Friday  
(609) 882-2000 ext 6311 (24/7)  
(609) 538-0345 FAX  
[www.ready.nj.gov](http://www.ready.nj.gov)

**New Mexico Department of Homeland Security and Emergency Management**

13 Bataan Blvd.  
Santa Fe, New Mexico 87504  
(505) 476-9600  
(505) 476-9635 Emergency  
(505) 476-9695 FAX  
[www.nmdhsem.org](http://www.nmdhsem.org)

**New York State Emergency Management Office**

1220 Washington Ave.  
Building 22, Suite 101  
Albany, New York 12226-2251  
(518) 292-2200  
(518) 322-4978 FAX  
[www.semo.state.ny.us](http://www.semo.state.ny.us)

**North Carolina Division of Emergency Management**

4713 Mail Service Center  
Raleigh, North Carolina 27699-4713  
(919) 733-3867  
(919) 733-5406 FAX  
[www.nccrimecontrol.org](http://www.nccrimecontrol.org)

**North Dakota Department of Emergency Services**

P.O. Box 5511  
Bismarck, North Dakota 58506-5511  
(701) 328-8100  
(701) 328-8181 FAX  
[www.nd.gov/des](http://www.nd.gov/des)

**Ohio Emergency Management Agency**

2855 West Dublin-Granville Rd.  
Columbus, Ohio 43235-2206  
(614) 889-7150  
(614) 889-7183 FAX  
ema.ohio.gov

**Oklahoma Department of Emergency Management**

2401 Lincoln Blvd., Suite C51  
Oklahoma City, Oklahoma 73105  
(405) 521-2481  
(405) 521-4053 FAX  
www.ok.gov/OEM

**Oregon Emergency Management**

P.O. Box 14370  
Salem, Oregon 97309-5062  
(503) 378-2911  
(503) 373-7833 FAX  
www.oregon.gov/OMD/OEM

**Palau National Emergency Management Office**

P.O. Box 100  
Koror, Republic of Palau 96940  
(011)(680) 488-2422  
(011)(680) 488-3312

**Pennsylvania Emergency Management Agency**

2605 Interstate Dr.  
Harrisburg, Pennsylvania 17110-9463  
(717) 651-2001  
(717) 651-2040 FAX  
www.pema.state.pa.us

**Puerto Rico Emergency Management Agency**

P.O. Box 9066597  
San Juan, Puerto Rico 00906-6597  
(787) 724-0124  
(787) 725-4244 FAX  
www.gobierno.pr/AEMEAD/Inicio

**Rhode Island Emergency Management Agency**

645 New London Ave.  
Cranston, Rhode Island 02920-3003  
(401) 946-9996  
(401) 944-1891 FAX  
www.riema.ri.gov

**South Carolina Emergency Management Division**

2779 Fish Hatchery Rd.  
West Columbia, South Carolina 29172  
(803) 737-8500  
(803) 737-8570 FAX  
www.scemd.org

**South Dakota Office of Emergency Management**

118 West Capitol Ave.  
Pierre, South Dakota 57501  
(605) 773-3231  
(605) 773-3580 FAX  
www.oem.sd.gov

**Tennessee Emergency Management Agency**

3041 Sidco Dr.  
Nashville, Tennessee 37204-1502  
(615) 741-0001  
(615) 242-9635 FAX  
www.tnema.org

**Texas Governor's Division of Emergency Management**

5805 N. Lamar Blvd.  
Austin, Texas 78752  
(512) 424-2138  
(512) 424-2444 FAX  
www.txdps.state.tx.us/dem

**Utah Division of Homeland Security**

1110 State Office Building  
Salt Lake City, Utah 84114  
(801) 538-3400  
(801) 538-3770 FAX  
[www.des.utah.gov/homelandsecurity](http://www.des.utah.gov/homelandsecurity)

**Vermont Emergency Management Agency**

103 South Main St.  
Waterbury, Vermont 05671-2101  
(802) 244-8721  
(802) 244-8655 FAX  
[www.dps.state.vt.us/vem](http://www.dps.state.vt.us/vem)

**Virgin Islands Territorial Emergency Management**

2-C Contant, A-Q Building  
Virgin Islands 00820  
(340) 774-2244  
(340) 774-1491 FAX

**Virginia Department of Emergency Management**

10501 Trade Court  
Richmond, Virginia 23236-3713  
(804) 897-6502  
(804) 897-6506 FAX  
[www.vdem.state.va.us](http://www.vdem.state.va.us)

**State of Washington Emergency Management Division**

Building 20  
Camp Murray, Washington 98430-5122  
(253) 512-7000  
(253) 512-7200 FAX  
[www.emd.wa.gov](http://www.emd.wa.gov)

**West Virginia Division of Homeland Security and Emergency Management**

Building 1, Room EB-80  
1900 Kanawha Blvd., East  
Charleston, West Virginia 25305-0360  
(304) 558-5380  
(304) 344-4538 FAX  
[www.wvdhsem.gov](http://www.wvdhsem.gov)

**Wisconsin Emergency Management**

2400 Wright St.  
Madison, Wisconsin 53704  
(608) 242-3232  
(608) 242-3247 FAX  
[emergencymanagement.wi.gov/](http://emergencymanagement.wi.gov/)

**Wyoming Office of Homeland Security**

122 W. 25th St.  
Cheyenne, Wyoming 82002  
(307) 777-4663  
(307) 635-6017 FAX  
[wyohomelandsecurity.state.wy.us](http://wyohomelandsecurity.state.wy.us)

## Appendix B: FEMA Disaster Assistance Policy 9521.3 Private Nonprofit (PNP) Facility Eligibility

- I. **Title:** Private Nonprofit (PNP) Facility Eligibility
- II. **Date:** July 18, 2007
- III. **Purpose:** This policy relates to the repair, restoration, reconstruction, or replacement of damaged facilities and provides guidance in determining the eligibility of private nonprofit (PNP) organizations and facilities not specifically identified in Title 44 Code of Federal Regulations (CFR) § 206.221.
- IV. **Scope and Audience:** The policy is applicable to all major disasters declared on or after the date of publication of this policy. It is intended for Federal Emergency Management Agency (FEMA) personnel involved in making eligibility determinations under the Public Assistance (PA) Program.
- V. **Authority:** Section 406 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Stafford Act), 42 U.S.C. 5121-5206, as amended and Department of Homeland Security (DHS) Appropriations Act of 2007 (DHS Appropriations Act, 2007), P. L. 109-295, § 611, 120 Stat.1355 (2006), and 44 CFR §206.221.
- VI. **Background:**
  - A. The guidelines for eligibility of PNP organizations and facilities have been refined over the past several years as eligibility issues have surfaced. The regulatory definition of a PNP organization and facility can be found in 44 CFR §206.221. However, PNP organizations offer so many types of services that it is still necessary to provide additional policy guidance regarding organizations and services listed in the regulations and in the preamble of the final rule published at 58 Federal Register (FR) 47992, September 14, 1993. The terms, “purposes,” “activities,” “uses,” and “services” as used in this policy are derived from the governing statute, regulations, and customary usage and may overlap.
  - B. In the past, all PNPs had to be open to the general public. However, a careful reading of legislative authorities made clear that in 1988, in amending the Disaster Relief Act of 1974, Congress intended that only facilities within the category of “other private nonprofit facilities which provide essential services of a governmental nature” [as defined in 44 CFR §206.221(e)(7)] must be open to the general public to be eligible for public assistance.
  - C. The Disaster Mitigation Act of 2000, amended Section 102(9) of the Stafford Act, 42 U.S.C. 5122, adding “irrigation” facilities to the list of eligible PNP facilities, to the extent they provide water for essential services of a governmental nature to the general public.
  - D. The DHS Appropriations Act, 2007 amends Sections 102 and 406 of the Stafford Act, adding “performing arts facilities” and “community arts centers” to the list of eligible PNP facilities providing essential services of a governmental nature. Note that these additional eligible PNP applicants must also meet the eligibility criteria, detailed primarily in 44 CFR §206, in order to receive disaster assistance.

- E. The DHS Appropriations Act, 2007 also adds education to the definition of “critical services” in Section 406 of the Stafford Act. These changes have been incorporated into the existing policy, which is presented in its entirety below.

## **VII. Policy:**

### **A. Applicants - Basic Statutory and Regulatory Requirements.**

1. The applicant must have a ruling letter from the U.S. Internal Revenue Service or satisfactory evidence from the State that it is a nonprofit organization doing business under State law as outlined in 44 CFR §206.221(f).
2. The applicant must meet requirements as listed in 44 CFR §206.221 - §206.226, including the need to own or operate an eligible facility and to be legally responsible for disaster-related repairs.
3. The applicant must meet the requirements of the Civil Rights Act of 1964.

### **B. Facilities - Basic Statutory and Regulatory Requirements/Information.**

1. The facility, at a minimum, must meet the criteria outlined in 44 CFR §206.221(e).
2. The facility must be primarily used for one of the services or facilities listed in 44 CFR §206.221(e).
3. Certain types of facilities are not required to be open to the general public if they meet the definition of an educational, utility, emergency, medical, or custodial care facility [enumerated in 44 CFR §206.221(e)(1),(2),(4),(5),(6)]. Other types of private nonprofit facilities that provide certain essential government type services to the general public, which include PNP irrigation facilities [as defined in 44 CFR §206.221(e)(3)] and facilities that provide “other essential government services” as defined in 44 CFR §206.221(e)(7), and as listed in 4(g) below, must be open to the general public, (See 7C).
4. Eligible PNP Facilities. The following generally are eligible for assistance, and may be subject to the requirements of paragraph F of this policy:
  - a. educational facilities [as defined in 44 CFR §206.221 (e)(1)],
  - b. utilities [as defined in 44 CFR §206.221 (e)(2)],
  - c. irrigation facilities [as defined in 44 CFR §206.221(e)(3)]
  - d. emergency facilities [as defined in 44 CFR §206.221 (e)(4)],
  - e. medical facilities [as defined in 44 CFR §206.221 (e)(5)],
  - f. custodial care facilities [as defined in 44 CFR §206.221 (e)(6)],
  - g. facilities that provide essential governmental services and which must be open to the general public [as defined in 44 CFR §206.221(e)(7) and in the DHS Appropriations Act, 2007] such as:
    - i. museums (see Disaster Assistance Policy DAP9521.2, PNP Museum Eligibility),
    - ii. zoos,
    - iii. performing arts facilities - facilities whose primary purposes are the presentation of live performances involving actors, singers, dancers,

musicians, performance groups and ensembles, and/or other performing artists to the general public; or the production/facilitation of such performances (e.g., creation of artistic works or productions, public education, professional training, rehearsals, design and construction of production materials). The facility may include, but is not limited to: rehearsal and performance spaces, box office, audience spaces, amphitheatres, outdoor stages, classrooms, and other areas dedicated to performing arts production and presentation.

- iv. community centers (see Disaster Assistance Policy DAP9521.1, Community Center Eligibility),
  - v. community arts centers - facilities whose primary purposes are to offer multi-purpose arts programming and/or to provide arts services that have been designated, recognized or authorized by a State or local government. Arts services may include, but are not limited to: art classes, performing arts classes, arts administration, and management of public arts festivals. The facility may include, but is not limited to: performance spaces, rehearsal spaces, shared workspace for community artists, exhibition/gallery spaces, classrooms, and studios.
  - vi. libraries,
  - vii. homeless shelters,
  - viii. senior citizen centers,
  - ix. shelter workshops, and
  - x. health and safety services of a governmental nature, including, for example:
    - low-income housing (as defined by Federal, State or local law or regulation),
    - alcohol and drug treatment centers,
    - residences and other facilities offering programs for battered spouses,
    - animal control facilities directly related to public health and safety,
    - facilities offering food programs for the needy,
    - daycare centers for children, and
    - daycare centers for individuals with special needs (e.g., those with Alzheimer's disease, autism, muscular dystrophy, etc.).
5. Ineligible PNP Facilities. Some PNP facilities that might have been assisted prior to 1993 are no longer eligible under the governing statutes and regulations. Examples include:
- a. recreation facilities,
  - b. job counseling and training centers,
  - c. facilities for advocacy groups not directly providing health services,
  - d. housing (other than low-income),

- e. cemeteries,
  - f. parking garages,
  - g. conference facilities,
  - h. facilities maintained by property owners' associations such as roads and recreational facilities (except those facilities that could be classified as utilities or emergency facilities), and
  - i. daycare centers for purposes other than those described in paragraph 4 above.
- C. Defining "open to the general public." Being "open to the general public" and "providing services to the general public," are requirements for facilities that provide "other essential governmental services" [as defined in 44 CFR §206.221(e)(7)]. Facilities that meet the definition of an educational, utility, emergency, medical, or custodial care facility as defined in 44 CFR §206.221(e) are exempt from this requirement.
1. A private nonprofit facility that provides "other essential governmental services" is likely to meet the "open to the general public" requirement if:
    - a. It is open to the general public;
    - b. Membership fees, if any, are nominal;
    - c. Membership fees, if any, are waived in instances in which someone can show inability to pay the fee.
  2. A private nonprofit facility that provides "other essential governmental services" [defined in 44 CFR §206.221(e)(7)] is not likely to meet the "open to the general public" requirement if:
    - a. A membership fee is of such magnitude as to preclude access to the facility by a significant portion of the community.
    - b. The membership fee clearly exceeds what would be considered an appropriate user fee based upon a reasonable assumed use of a facility.
    - c. Membership is limited to a certain number of people in the community.
    - d. Membership is limited to a defined group of individuals who have a financial interest in the facilities managed by the PNP (for example, a condominium association).
    - e. Membership discriminates against certain discrete classes of people, or is limited to individuals from some geographic area that is more restrictive than the community from which the facility in question could normally be expected to draw users.
- D. Facility Eligibility Based on Primary Use. Even when an organization that owns the facility is an eligible PNP, the facility itself must be primarily used for eligible services. Space is the primary consideration in determining if a facility is eligible.<sup>1</sup> Where certain spaces are used both for eligible and ineligible purposes, eligibility is determined by looking at the time the facility is used for eligible versus ineligible services.
1. A facility must have over 50 percent of its space dedicated to eligible uses in order for any of the facility to be eligible. Common space (lobbies, restrooms, utility closets, janitorial closets, elevators, stairs, parking, etc.) is not included in calculating the



proportion of eligible use. A facility is assessed as an entire structure and not its individual parts such as a basement, floor, or building wing.

2. When space is not dedicated to specific activities, or is used for eligible and ineligible purposes, primary use is determined by the amount of time used for eligible services.
  3. Space dedicated to or primarily used for religious, political, athletic, recreational, or vocational purposes, is not eligible for Public Assistance Program assistance under the governing statutes and regulations.
  4. FEMA will consider damages to the entire facility, not just to the portion occupied by the eligible services. However, the assistance is in direct proportion to the percentage of space dedicated to eligible services. The balance of costs to repair damages or replace a facility will not be funded by FEMA.
  5. Contents that are the responsibility of an ineligible occupant are not eligible for reimbursement if damaged.
- E. Ownership. There are instances when an eligible organization will use part of a facility for eligible services and lease the remaining portion for an ineligible service or use. In other situations an eligible organization may be a partial owner in a facility with an ineligible organization. The following guidelines are to be used in determining the eligible costs for such facilities.
1. Total Ownership by PNP. A facility must have over 50% of its space dedicated to an eligible purpose/mission in order to be eligible.
    - a. If the facility meets the 50% threshold, then the eligibility of the repairs is in direct proportion to the percentage of space dedicated to its eligible purpose/mission. In any event, the applicant must repair the entire building. Exceptions to repairing the entire building may be granted in unusual situations.
    - b. A facility that does not meet the 50% space threshold is not an eligible PNP facility.
    - c. A Section 406 Hazard Mitigation grant would be eligible at the same percentage as the repair. However, the applicant must mitigate the entire building if the applicant opts to request the pro-rated mitigation project funding.
  2. Partial Ownership by PNP. Reimbursement depends upon the percentage of ownership, amount of space being occupied by the applicant and amount of space dedicated to eligible services. The grant assistance may fund work in any part of the facility; however, reimbursement is contingent upon the entire facility being repaired. Exceptions to repairing the entire building may be granted in unusual situations.
    - a. The eligible applicant: (1) must own more than 50 percent of the facility, and (2) must occupy and use for eligible services more than 50 percent of the facility's space at the time of the disaster. If the eligible space meets that threshold, funding is in direct proportion to the percentage of space dedicated to the eligible use.
    - b. The percentage eligible cannot exceed the percentage represented by the space being occupied by the applicant. For example, if the applicant owns 70 percent of the building but only uses 60 percent for its eligible purposes, then the maximum eligible percentage is 60 percent.
    - c. A Section 406 Hazard Mitigation grant would be eligible at the same percentage as

the repair. However, the applicant and/or other owners must mitigate the entire building if the pro-rated mitigation project funding is requested.

- d. Alternate project or improved project funding may be approved but reimbursement is based on the eligible funding of the original repairs. A Section 406 Hazard Mitigation grant is not eligible for either of these funding options with the exception of an improved project that maintains the same facility for which the mitigation is approved.
- e. If a partnership agreement states the repair responsibilities of each partner, the eligible reimbursement will be based on the percentage of responsibility.

F. Requirements for Applying to the Small Business Administration (SBA).

1. Critical PNP Facilities.

PNP facilities providing “critical services” as defined in 44 CFR §206.226(c)(1), which include power, water [including water provided by an irrigation organization or facility in accordance with §206.221(e)(3)], sewer services, wastewater treatment, communications, education, emergency medical care, fire department services, emergency rescue, and nursing homes, may apply immediately for FEMA emergency and permanent work disaster assistance. Critical PNPs do not have to apply to SBA for loans.

2. Non-critical PNP Facilities.

- a. “Non-critical” PNPs, as defined in 44 CFR §206.221(e)(7), may immediately apply for FEMA emergency work assistance.
- b. “Non-critical” PNP facilities requesting reimbursement for permanent work costs must apply for a disaster loan from the SBA. This should be done simultaneously with submitting a Request for Public Assistance (RPA) to the State for disaster assistance.
- c. The SBA loan application process for “non-critical” PNP facilities will result in one of four outcomes:
  - i. The PNP is declined for an SBA loan. The PNP may then apply for FEMA assistance.
  - ii. The PNP is approved for an SBA loan and the loan fully covers eligible damages from the disaster event. No assistance from FEMA is available.
  - iii. The PNP is approved for an SBA loan and the maximum SBA loan for which the facility is eligible does not fully cover eligible damages. The excess damages are eligible for FEMA assistance.
  - iv. The PNP is approved for an SBA loan, but does not accept the loan. The amount of FEMA assistance will be reduced by the amount of the approved SBA loan.

G. Lease Agreements. An eligible applicant must be legally responsible for disaster-related repairs whether they own a facility or lease it. An eligible applicant that leases an asset of an otherwise ineligible applicant and uses it in a way that normally would qualify it for assistance may be eligible for assistance. The lease, pre-dating the disaster, must clearly specify that the eligible applicant is responsible for repair of major damage and not just

maintenance or minor repairs.

- H. Examples. Several examples are offered for clarification purposes in the attached Appendix A. In addition, DAP9521.1, "Community Center Eligibility," and DAP9521.2, "Private Nonprofit (PNP) Museum Eligibility" should be reviewed as complementary policies and for more examples of partial eligible use.

**VIII. Originating Office:** Disaster Assistance Directorate (Public Assistance Division)

**IX. Supersession:** This policy supersedes RP 9521.3 dated May 23, 2003, and all previous guidance on this subject.

**X. Review Date:** Five years from date of publication.

**Signature:** /signed/Carlos J. Castillo, Assistant Administrator, Disaster Assistance Directorate

**End Note:**

1. PNP irrigation facilities used in delivering water for essential governmental services are exempt from this requirement.



## Appendix C: FEMA Disaster Assistance Policy 9521.2 Private Nonprofit Museum Eligibility

1. **Date Signed:** August 17, 1999
2. **Response and Recovery Policy Number:** 9521.2
3. **Title:** Private Nonprofit Museum Eligibility
4. **Purpose:** This policy clarifies what constitutes a museum as an eligible private non-profit (PNP) facility for the purpose of funding repair or replacement.
5. **Scope and Audience:** This policy is applicable to all major disasters and emergencies declared on or after its publication date. It is intended for Federal Emergency Management Agency (FEMA) personnel involved in making eligibility determinations under the provisions of the Public Assistance (PA) Program. This policy does not address museum collections or individual holdings; that topic will be the subject of a separate policy.
6. **Background:**
  - A. Publicly owned museums have long been eligible for disaster recovery assistance. More recently, Congress specifically added PNP museums as eligible facilities. Museums were included on the list of PNP essential governmental services listed in House Report No. 100-517, which accompanied H.R. 2707 (the bill which became the Stafford Act).
  - B. This policy was developed to guide consistent treatment of PNP museums.
7. **Policy:**
  - A. PNP museums are confined facilities which are constructed or manufactured whose primary purposes are to:
    - Preserve a documented collection of artistic, historic, scientific or other objects, and
    - Exhibit the documented collection to the general public.

Subject to the provisions that follow, PNP museums may be eligible for public assistance grant funding.

- B. Specific inclusions:
  - The museum buildings that are used for the preservation and exhibition of the documented collection.
  - Permanent facilities (e.g., walkways and driveways) of outdoor areas dedicated to museum-type exhibits.
  - PNP-owned historical buildings, including their appurtenances such as barns and other outbuildings, intended for preservation and exhibition of artifacts when they are within a defined area and maintained to exhibit the historical culture.
  - PNP-owned fixed facilities and equipment that are part of arboretums and botanical gardens.
  - Infrastructure (water, power, sewer/septic) necessary to support the museum building.

C. Exclusions:

- Administrative buildings and other assets that are not essential to the preservation and exhibition of objects for the general public are not eligible for public assistance funding.
  - The grounds at museums and historical sites are not eligible.
  - The definition of PNP museums does not include open natural areas or features, and it does not include entities that promote the preservation and conservation of such areas.
8. **Supersession:** Memorandum from Craig S. Wingo to Nicholas B. Nikas dated October 5, 1995; Subject: FEMA-1044-DR-CA, Clarification of Term “Museum” as applied to Santa Catalina Island Conservancy, and other relevant provisions of previous policy documents.
  9. **Authorities:** Robert T. Stafford Disaster Relief and Emergency Assistance Act, P.L. 93-288, as amended, Section 102 (9) and Section 406(a)(2); 44 CFR 206.221(e)(6).
  10. **Originating Office:** Infrastructure Division, Response and Recovery Directorate
  11. **Review Date:** Two years from date of publication
  12. **Signature:** /signed/Lacy E. Suiter, Executive Associate Director, Response and Recovery Directorate
  13. **Distribution:** Regional Directors, Regional and Headquarters R & R Division Directors

# Appendix D: FEMA Disaster Assistance Policy 9524.6 Collection and Individual Object Eligibility

- I. **Title:** Collection and Individual Object Eligibility
- II. **Date:** March 12, 2008
- III. **Purpose:** This policy outlines the criteria by which the Federal Emergency Management Agency (FEMA) determines the eligibility of collections and individual objects, and the eligible work and costs related to the treatment of these collections and individual objects.
- IV. **Scope and Audience:** This policy is applicable to all major disasters declared by the President on or after its publication date. It is intended to assist FEMA personnel involved in making eligibility determinations under the provisions of the Public Assistance (PA) program, in coordination with FEMA's Office of Environmental Planning and Historic Preservation.
- V. **Authority:** Robert T. Stafford Disaster Relief and Emergency Assistance Act, P.L. 93-288 as amended; 42 U.S.C. 5121-5207; 42 U.S.C. 5172; 44 CFR §§13.3, 206.222-206.223, 206.226, 206.250, 206.252-206.253.
- VI. **Background:**
  - A. Under 44 CFR §206.226(h) and (i), "equipment and furnishings" in an eligible facility are eligible for FEMA assistance, as are "library books and publications," to include cataloging and other work incidental to replacement.
  - B. 44 CFR §13.3 defines equipment as "tangible, non-expendable, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. A grantee may use its own definition of equipment provided that such definition would at least include all equipment defined above." 44 CFR §13.3 defines supplies as "all tangible personal property other than equipment." For the purposes of this policy, the term "furnishing" refers to any tangible property other than equipment, as defined in 44 CFR §13.3.
  - C. Items that may be replaced with comparable items at a reasonable cost are not subject to the provisions of this policy. In some cases, this may include obtaining copies of the damaged items, or reproducing them through xerography or electronic means.
  - D. Plant materials are subject to the provisions of Disaster Assistance Policy (DAP) 9524.5, Trees, Shrubs, and Other Plantings Associated with Facilities. Animals that are housed and/or displayed in an eligible facility and die or are otherwise destroyed as a result of a major disaster may be eligible for replacement in accordance with 44 CFR §206.226(h). See draft policy DAP9524.9, Replacement of Animals Associated with Eligible Facilities.
  - E. Relevant definitions have been adapted from the American Association of Museums (AAM), the American Association for State and Local History (AASLH), the American Institute for Conservation of Historic and Artistic Works (AIC), the American Library Association (ALA), the Institute of Museum and Library Services (IMLS), the Library of Congress, and the Society of American Archivists (SAA).

F. All references to FEMA in this policy refer to the Public Assistance Program, in coordination with the Office of Environmental Planning and Historic Preservation.

## VII. Policy:

### A. Definitions

1. **Accession** is a formal process used to legally accept and record a specimen or artifact as a collection item (Malaro, Marie C. *A Legal Primer on Managing Museum Collections, 2nd edition*. Washington D.C.: Smithsonian Institution Press, 1998). It involves the creation of an immediate, brief, and permanent record utilizing a control number or unique identifier for objects added to the collection from the same source at the same time, for which the institution accepts custody, right, or title (AAM, 2005).
2. **Archives** are materials created or received by a person, family, or organization, public or private, and preserved because of the enduring value they contain, or as evidence of the functions and responsibilities of their creator; especially those materials maintained using the principles of provenance, original order, and collective control (SAA).
3. A **catalog** is a full record of information specific to an item and cross-referenced to other records and files, including identification and documentation of the material in some detail (AAM, 2005).
4. **Collections** and **Individual Objects** are artifacts, specimens, artworks, archives, public records, and other items that because of their artistic, educational, historic, legal, scientific, or social significance are often considered irreplaceable. Collections and individual objects referred to in this policy are **nonliving** (do not include animals or plant materials).
5. **Complete devastation or loss** refers to a state in which a disaster destroys a collection, or portion thereof, or an object in its entirety; thus, stabilization of the collection or individual object to a point where it retains its physical integrity and conveys the characteristics for which it is significant is no longer practicable or possible.
6. **Conservation** is the preservation of a collection or object for the future. Conservation activities include examination, documentation, treatment, and preventive care, supported by research (scholarly and technological, x-rays, paint sampling, etc.) and education (AIC).
7. **Culturally significant items** such as works of art and artifacts and their authenticity are, in part, defined by provenance (history of ownership) and by those characteristics including materials, design, setting, craftsmanship, feeling, and association with a place, and/or being the work of an artist of local, State, regional or national importance. Items may include those of artistic, educational, historic, legal, scientific, or social significance.
8. **Extraction/Removal** refers to removing a collection or individual object from an unstable environment, e.g., mud and humidity.
9. **Inventory** is a detailed, itemized list, report, or record of items in one's possession (American Heritage Dictionary).
10. An **institution** is a facility that stores and/or displays collections or individual objects. To be eligible for Public Assistance funding, the facility must be an eligible public or private nonprofit (PNP) facility, owned by an eligible public entity or PNP organization, in accordance with 44 CFR §206.223. See 44 CFR §206.221 for definitions



of PNP facility, PNP organization, public entity, and public facility.

11. The **owner** of a collection or individual object is typically a public entity or PNP organization. The owner legally possesses, and has accessioned, inventoried, and/or cataloged the collection or individual object. **Lenders**, i.e., institutions or individuals that have lent items to a public entity or PNP organization, may be considered owners as well. In these cases, the public entity or PNP organization is the **borrower**. See definition of “responsible institution” below.
12. **Proof of ownership** may be established through the existence of a bill of sale for purchased acquisitions, through the execution of a Deed of Gift that is signed and dated by all parties for the conveyance of donations, or other appropriate methods of proving ownership.
13. **Public records** contain information accessible to the public that were created or received by a government agency in the course of business and are preserved for future reference. Public records may include, but are not limited to, birth, death, property, trial, and court records. Public records may be significant depending on the artifactual (intrinsic), associational, evidential, informational, legal, or monetary values of the records. Other factors used to determine significance may include age, rarity, or research potential (Library of Congress).
14. The **responsible institution** is the owner, borrower, or lender legally responsible for care of a collection or individual object at the time of the disaster. Typically, the owner or borrower of the item(s) is the responsible institution. In some cases, the lender may be the responsible institution if it has retained legal responsibility for the care of the item(s). (See 44 CFR §206.223(a)(3)). The responsible institution must be an eligible public entity or PNP organization in order to apply for Public Assistance, in accordance with 44 CFR §206.223.
15. **Restoration** is a series of treatment procedures intended to return collections or objects to a known or assumed state, often through the addition of non-original material (AIC). This method of conservation often removes the aging process that has become part of the history of an artwork or artifact. Generally, restoration of collections and objects is not eligible for Public Assistance funding, but in some cases items may be returned to predisaster (though not original) condition.
16. **Special Library Collections** are typically comprised of unique, rare printed books, first editions (often author-signed), manuscripts, archives, artifacts, photos, engravings, graphics, music, and ephemera, as well as limited edition print runs of special collections of maps or other important topics. Such collections do not circulate among the public because of their rarity, fragility and importance, and are normally only available for research purposes.
17. **Stabilization** is a series of treatment measures intended to maintain the integrity of a collection or object and to minimize deterioration (AIC). It involves the minimum steps necessary to return a collection or object to a condition in which it can function in the same capacity as it did prior to the disaster and is generally eligible for Public Assistance funding.

## B. Eligibility

1. FEMA, in consultation with grantee and the subgrantee, will determine if a collection or individual object is eligible for treatment. FEMA will determine if the collection or

individual objects meet other eligibility criteria.

2. Collections and individual objects are eligible for treatment if they are damaged as a result of a declared disaster, they are located within a designated disaster area, and the responsible institution is an eligible applicant (see 44 CFR §206.222 and 44 CFR §206.223). Damage caused by negligence (i.e., failure of the applicant to take prudent measures to prevent further damage) is not eligible for FEMA assistance, in accordance with 44 CFR §206.223(e).
3. Collections and individual objects may be in storage or on display in a public or PNP facility, and may include item(s) located outdoors, such as outdoor sculpture and public art installations. (See 44 CFR §206.223(b) and (c)).
4. FEMA will fund treatment of “special library collections,” (see definitions) but will not fund replacement of rare books, manuscripts and other fragile materials. General library books and publications are subject to the provisions of 44 CFR §206.226(i).
5. Applicants should provide documentation of collections and individual objects, including:
  - a. Clear title to all items. Proof of ownership is established through a bill of sale for purchased acquisitions, legal conveyance through the execution of a Deed of Gift for donations, or other appropriate methods of proving ownership.
  - b. Collections and individual objects should be accessioned and cataloged and/or inventoried.
  - c. Items on loan should be inventoried. In the case of loans, loan forms should establish legal responsibility for care of the item(s).
6. Insurance.
  - a. In accordance with 44 CFR §206.250(c), FEMA will offset otherwise eligible disaster-related cost reimbursements by “actual and anticipated insurance recoveries.”
  - b. FEMA will approve assistance only under the conditions of 44 CFR §206.252 and 44 CFR §206.253, which require the subgrantee to obtain and maintain such types of insurance as are reasonable and necessary to protect against future loss to such collections from the types of hazards which caused the major disaster.
7. The materials, equipment, and exhibition furnishings associated with the storage, display, preservation, or exhibition of collections and individual objects are eligible for FEMA assistance as “equipment and furnishings” of a facility, in accordance with 44 CFR §206.226(h).

These may include (but are not limited to): equipment regulating temperature or humidity; exhibit panels; models, video and audio equipment. General equipment and furnishings not essential to the collection may also be eligible for assistance under the provisions of 44 CFR §206.226(h).

- C. Treatment Measures for Eligible Collections and Individual Objects. FEMA, in consultation with the grantee and the subgrantee, will determine the eligible scope of work (treatment measures) and the eligible costs (extent of compensation) that will be provided for the treatment of collections and individual objects. Treatment will be conducted by qualified conservation professionals with the appropriate specialty, in accordance with the AIC Code

of Ethics and Guidelines for Practice. When non-intervention best serves to promote the preservation of the damaged items, it may be appropriate to recommend that no treatment be performed.

1. Reasonable costs associated with the development of the treatment plan for the collection or individual object are considered eligible for FEMA assistance.
  2. Removing items from disaster-related conditions in which they are likely to suffer additional damage (extraction/removal) as soon as practicable is considered eligible work.
  3. Work necessary to return items to a condition in which they can function in the same capacity as they did prior to the disaster (stabilization) is eligible for FEMA assistance. This includes treating damaged items through proper environmental controls (temperature and humidity), and chemical or mechanical cleaning to stabilize the items in order to prolong their existence, maintain their integrity, and minimize further deterioration from the damaging effects of the disaster.
  4. FEMA in consultation with the grantee and the subgrantee, will determine if additional treatment beyond stabilization is necessary to maintain the integrity of the items and return them to their predisaster function. In some cases, costs associated with restoring an item to predisaster (but not original) condition may be eligible. For example, repairing a tear in a painting that was a direct result of the disaster may be an eligible cost, whereas costs to remove signs of aging (e.g., layers of old varnish) evident prior to the disaster would not be eligible.
- D. Complete Devastation or Loss. FEMA, in consultation with the grantee and the subgrantee, will determine the extent of damage to the collections and individual objects. Collections and individual objects that have been completely destroyed by the disaster are not eligible for FEMA assistance.

**VIII. Responsible Office:** Disaster Assistance Directorate (Public Assistance Division).

**IX. Supersession:** This policy supersedes Response and Recovery Policy RP9524.6 Collections and Individual Objects, dated August 17, 1999, and all previous guidance on this subject.

**X. Review Date:** This policy does not automatically expire, but will be reviewed 3 years from the date of publication.

**Signature:** /signed/ Carlos J. Castillo, Assistant Administrator, Disaster Assistance Directorate



# Appendix E: FEMA Disaster Assistance Policy 9524.9 Replacement of Animals Associated with Eligible Facilities

- I. **Title:** Replacement of Animals Associated with Eligible Facilities
- II. **Date:** August 18, 2008
- III. **Purpose:** This policy provides guidance for determining the eligibility of the replacement of animals that may be considered “equipment and furnishings” associated with disaster-damaged eligible public or private nonprofit (PNP) facilities.
- IV. **Scope and Audience:** The policy is applicable to all major disasters declared on or after the date of publication of this policy. It is intended for personnel involved in the administration of the Public Assistance Program.
- V. **Authority:** Section 406 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. §5172, 44 CFR §13.3, and 44 CFR §206.226.
- VI. **Background:**
  - A. 44 CFR §206.226(h) states, “If equipment and furnishings are damaged beyond repair, comparable items are eligible as replacement items.” 44 CFR §13.3 defines equipment as “tangible, non-expendable, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. A grantee may use its own definition of equipment provided that such definition would at least include all equipment defined above.” 44 CFR §13.3 defines supplies as “all tangible personal property other than equipment” as defined in 44 CFR §13.3. For the purposes of this policy, the term “furnishing” refers to any tangible property other than equipment, as defined in 44 CFR §13.3.
  - B. The replacement of laboratory animals is addressed in Disaster Assistance Policy DAP9525.16, *Research-related Equipment and Furnishings*. This policy does not conflict with or supersede guidance found in DAP9525.16, *Research-related Equipment and Furnishings*.
  - C. Animals are not subject to DAP9524.6, *Collection and Individual Object Eligibility* (commonly referred to as “the Collections Policy”). The Collections Policy describes specific eligibility criteria, eligible work and costs related to the treatment (rather than replacement) of culturally significant collections and individual objects that are considered irreplaceable.
  - D. Other costs related to animals may be eligible for reimbursement under section 403 of the Stafford Act. These eligible costs include those related to the disposal of animals that die or are otherwise destroyed as a result of a disaster (disposal of animals must meet the requirements of all applicable local, State, Federal and international regulations and laws). In addition, costs related to actions taken to save the lives of animals and protect the property of eligible facilities may be eligible for reimbursement.

## VII. Policy:

### A. Definitions:

1. **Animal:** Any living or dead member of the animal kingdom, including any mammal, fish, bird, amphibian, reptile, mollusk, crustacean, arthropod or other invertebrate, or any part thereof. (See definition of “fish or wildlife” in 16 U.S.C. §1532(8).)
2. **Museum:** A facility that preserves and exhibits a documented collection of artistic, historic, scientific or other objects. See DAP9521.2, *Private Nonprofit Museum Eligibility*, for eligibility criteria for PNP museums.
3. **Police Animal:** A dog or a horse employed for the purpose of aiding in law enforcement. (See definition of “police animal” in 18 U.S.C. §1368(b).)
4. **Rehabilitation Facility:** A facility that primarily provides diagnosis and treatment for the rehabilitation of injuries, disabilities, or illness. (Consistent with the definition of “comprehensive outpatient rehabilitation facility” in 42 U.S.C. §1395x(cc)(2).) PNP rehabilitation facilities are eligible for Public Assistance per 44 CFR §206.221(e)(5).
5. **Rescue Dog:** A dog that is trained, certified, and employed for the purpose of search, rescue, and/or remains detection.
6. **Taxidermy Specimen:** An animal that has been preserved and mounted in a lifelike representation.
7. **Zoo:** Any facility, maintained under the care of a Doctor of Veterinary Medicine, in which live animal(s) are kept for public exhibition or education. (Adapted from the definition of “zoological park” in 9 CFR §93.100.) **Aquariums** and wildlife or zoological parks may meet this definition.

### B. Eligibility

1. Animals owned by an eligible applicant that were, at the time of the major disaster, housed and/or exhibited in an eligible facility, and were destroyed or damaged beyond recoverable or re-employable utility as a result of that major disaster, may be eligible for replacement in accordance with 44 CFR §206.226(h). These animals may include, but are not limited to:
  - a. Police animals and trained and certified rescue dogs.
  - b. Animals in museums, zoos, or publicly owned nature centers.
  - c. Taxidermy specimens located in an eligible facility.
  - d. Animals used by rehabilitation facilities as part of diagnosis or treatment.
2. Animals on loan to an eligible facility at the time they are destroyed as a result of a major disaster must be the legal responsibility of an eligible applicant, in accordance with 44 CFR §206.223(a)(3). The applicant will be asked to provide documentation that establishes legal responsibility.
3. Replacement of destroyed animals will be based on a documented pre-disaster inventory of animals.
4. Equipment and furnishings associated with housing and/or exhibiting animals may be eligible for Public Assistance, in accordance with 44 CFR §206.226(h).
5. An animal may not be eligible for replacement if, because of its aesthetic, ecological,

educational, historic, or scientific significance and/or local, State, regional, national or international importance, a comparable animal is not available for purchase at a reasonable cost.

### C. Costs

1. Purchases must comply with all applicable local, State, Federal and international regulations and laws.
2. Eligible costs include the replacement of an animal comparable to the destroyed animal. The estimated cost to replace an animal is based on a reasonable cost to purchase a comparable animal. FEMA will typically determine cost reasonability through market surveys.
3. If an applicant captures a replacement animal from the wild, reasonable costs associated with that acquisition are eligible. Eligible costs may not exceed the estimated cost of purchasing a comparable animal.
4. The costs associated with the acquisition of a donated animal are eligible, such as costs to transport the animal to the eligible facility. Eligible costs associated with the acquisition of a donated animal may not exceed the estimated cost of purchasing a comparable animal. When a destroyed animal is replaced through a donation of a comparable animal, the costs associated with the **purchase** of another comparable animal are not eligible for reimbursement.
5. The costs associated with acquiring an animal on loan are eligible for reimbursement. These animals would not be considered “temporary replacements” in terms of Public Assistance. Rather, loans are a common method of acquiring animals for zoos and the acquisition of an animal on loan would be considered a replacement in lieu of the purchase of a comparable animal. Eligible costs may not exceed the estimated cost of purchasing a comparable animal.
6. If an eligible applicant requests, and the Grantee approves, other than in-kind replacement of animals, funding will be limited to the estimated cost to replace the destroyed animal(s) from the eligible facility’s pre-disaster inventory of animals. The applicant will be required to maintain documentation to ensure that funds were used to restore the pre-disaster function of the animals.

**VIII. Responsible Office:** Disaster Assistance Directorate (Public Assistance Division).

**IX. Supersession:** This is a new policy.

**X. Review Date:** This policy does not automatically expire, but will be reviewed 3 years from the date of publication.

**Signature:** /signed/ Carlos J. Castillo, Assistant Administrator, Disaster Assistance Directorate





# Appendix F: SBA Disaster Business Loan Filing Requirements and Form



## U. S. Small Business Administration DISASTER BUSINESS LOAN APPLICATION

### Filing Requirements (Please Submit)

**For ALL Disaster Business Loans, the following requirements (1 through 4) must be submitted with your Disaster Loan Application Package.**

1. Copies of the applicant's 3 most recent Federal Income Tax Returns, including all schedules. If this is a new business that has not filed 3 Federal Tax Returns, submit the ones you have filed. Also, complete and sign the attached Tax Information Authorization (IRS Form 8821). Sole proprietors need only submit the IRS Form 8821. We will contact you if we need any additional information (i.e., forecasts, etc.).
2. A current (dated within 90 days of application) business balance sheet (you may use the attached Personal Financial Statement (SBA Form 413) if you are a sole proprietorship), a current profit and loss statement, and a current schedule of liabilities. (We attached a sample schedule of liabilities (SBA Form 2202) for your convenience.)
3. For: 1) each proprietor; or 2) each limited partner who owns 20% or more interest and each general partner; or 3) each stockholder or entity owning 20% or more of voting stock, a current (dated within 90 days of application) personal financial statement (you may use SBA Form 413 for this purpose). Entities (except sole proprietorships) must also submit a complete copy, including all schedules, of the entity's most recent Federal Income Tax Return.
4. A complete copy, including all schedules, of the latest Federal Income Tax Return for each affiliate. Affiliates include, but are not limited to business parents, subsidiaries, or other businesses with common ownership or management. An authorized individual must complete and sign the attached IRS Form 8821 for each affiliate.

### Additional requirements for **PHYSICAL DAMAGE**

1. Please prepare and have available for SBA's Loss Verifier a brief description of damage to real estate and business contents.
2. If your insurance covers all or a part of this loss (regardless of the current status of your claim), please provide the name and telephone number of your agent and/or claims adjuster. Also, include the policy number and the name of the insurance company. If available, include a copy of your proof of loss and a copy of the declaration page of your insurance policy.

### Additional requirements for **ECONOMIC INJURY**

1. Please submit the attached SBA Form 1368, Additional Filing Requirements - Economic Injury Disaster Loan (EIDL).
2. Please provide a brief explanation of the economic loss caused by the declared disaster. Include an explanation of how the loan funds would be used.

**IF SBA APPROVES YOUR LOAN, WE MAY REQUIRE ADDITIONAL INFORMATION BEFORE LOAN CLOSING. WE WILL ADVISE YOU, IN WRITING, OF WHAT DOCUMENTS WE NEED.**

***Additional requirements for Military Reservist Economic Injury (MREIDL) on back page***

## Additional requirements for **Military Reservist Economic Injury (MREIDL)**

***Military Reservist Economic Injury (MREIDL) - Waiting Period: A small business is eligible to apply for assistance during a period beginning on the date an essential employee is ordered to active duty and ending on the date 90 days after the date the essential employee is discharged or released from active duty.***

1. Please provide
  - a. A copy of the essential employee's "orders" for active duty (showing the date of call-up and date released from active duty, if known).
  - b. A statement from the business owner that the reservist is essential to the successful day-to-day operations of the business (detailing the employee's duties and responsibilities and explaining why these duties cannot be completed in the essential employee's absence).
  - c. A certification by the essential employee that he or she concurs with the statements in "b" above.
  - d. A written explanation and financial estimate of how the call-up of the essential employee for active duty has or will result in substantial economic injury to the business. (Provide monthly sales figures beginning 3 years prior to the call up and continuing through the most recent month available. You may use SBA Form 1368 for this purpose.)
  - e. A description of the steps the business is taking to alleviate the substantial economic injury.
  - f. A certification from the business owner that the essential employee will be offered the same or a similar job upon return from active duty.

**IF SBA APPROVES YOUR LOAN, WE MAY REQUIRE ADDITIONAL INFORMATION BEFORE LOAN CLOSING. WE WILL ADVISE YOU, IN WRITING, OF WHAT DOCUMENTS WE NEED.**



# U. S. Small Business Administration DISASTER BUSINESS LOAN APPLICATION

OMB No. 3245-0017

FOR SBA INTERNAL USE ONLY

Physical Declaration Number	<input type="text"/>	Filing Deadline Date	<input type="text"/>
Economic Injury Declaration Number	<input type="text"/>	Filing Deadline Date	<input type="text"/>
FEMA Registration Number (if known)	<input type="text"/>	SBA Application Number	<input type="text"/>

### 1. ARE YOU APPLYING FOR:

**Physical Damage** -- *Indicate type of damage*

Real Property       Business Contents

**Economic Injury (EIDL)**

**Military Reservist EIDL (MREIDL)**  
*(complete the following)*

\* Name of Essential Employee \_\_\_\_\_

\* Employee's Social Security Number \_\_\_\_ - \_\_\_\_ - \_\_\_\_

PLEASE PROVIDE ALL INFORMATION OR DOCUMENTATION REQUESTED IN THE ATTACHED FILING REQUIREMENTS.

\* For information about these questions, see the attached Statements Required by Laws and Executive Orders.

### 2. ORGANIZATION TYPE

Sole Proprietorship       Partnership       Limited Partnership       Limited Liability Entity

Corporation       Nonprofit Organization       Trust       Other: \_\_\_\_\_

### 3. APPLICANT'S LEGAL NAME

### 4. FEDERAL E.I.N. (if applicable)

### 5. TRADE NAME (if different from legal name)

### 6. BUSINESS PHONE NUMBER (including area code)

### 7. MAILING ADDRESS

Business       Home       Temp       Other \_\_\_\_\_

Number, Street, and/or Post Office Box      City      County      State      Zip

### 8. DAMAGED PROPERTY ADDRESS(ES)

(If you need more space, attach additional sheets.)       Same as mailing address

Number and Street Name      City      County      State      Zip

### 9. PROVIDE THE NAME(S) OF THE INDIVIDUAL(S) TO CONTACT FOR:

Loss Verification Inspection       Information necessary to process the Application

Name	Name
Telephone Number	Telephone Number

### 10. ALTERNATE WAY TO CONTACT YOU (ie., cell #, fax #, e-mail, etc.)

Cell #       Fax #       E-mail       Other       Cell #       Fax #       E-mail       Other

### 11. TYPE OF BUSINESS:

### 12. DATE BUSINESS ESTABLISHED:

### 13. UNDER CURRENT MANAGEMENT SINCE:

14. BUSINESS PROPERTY IS:       Owned       Leased

### 15. AMOUNT OF ESTIMATED LOSS:

If unknown, enter a question mark

### 16. NUMBER OF EMPLOYEES:

17. IF YOU ARE A SOLE PROPRIETOR, ARE YOU A U.S. CITIZEN?       YES       NO

### 18. IF YOU HAVE ANY TYPE OF INSURANCE, PLEASE COMPLETE THE FOLLOWING:

Name of Insurance Company and Agent

Phone Number of Insurance Agent

Policy Number

**19. OWNERS** (If you need more space attach additional sheets.) Complete for each: 1) proprietor, or 2) limited partner who owns 20% or more interest and each general partner, or 3) stockholder or entity owning 20% or more voting stock.

Name		Title/Office	% Owned 99900	E-mail Address	
SSN/EIN*	Marital Status	Date of Birth*	Place of Birth*	Telephone Number (including area code)	
Mailing Address			City	State	Zip
Name		Title/Office	% Owned	E-mail Address	
SSN/EIN*	Marital Status	Date of Birth*	Place of Birth*	Telephone Number (including area code)	
Mailing Address			City	State	Zip

\* For information about these questions, see the attached Statements Required by Laws and Executive Orders.

**20. For the applicant business and each owner listed in item 19, please respond to the following questions, providing dates and details on any question answered YES. (Attach an additional sheet for detailed responses.)**

a. Has the business or a listed owner ever been involved in a bankruptcy or insolvency proceeding?  Yes  No

b. Does the business or a listed owner have any outstanding judgments, tax liens, or pending lawsuits against them?  Yes  No

c. Has the business or a listed owner ever been convicted of a criminal offense committed during and in connection with a riot or civil disorder or ever been engaged in the production or distribution of any product or service that has been determined to be obscene by a court of competent jurisdiction?  Yes  No

d. Has the business or a listed owner ever had or guaranteed a Federal loan or a Federally guaranteed loan?  Yes  No

e. Is the business or a listed owner delinquent on any Federal taxes, direct or guaranteed Federal loans (SBA, FHA, VA, student, etc.), Federal contracts, Federal grants, or any child support payments?  Yes  No

f. Does any owner, owner's spouse, or household member work for SBA or serve as a member of SBA's SCORE, ACE, or Advisory Council?  Yes  No

**21. Is the applicant or any of the individuals listed in Item 19 currently, or have they ever been:**

a) under indictment, on parole or probation; b) charged with or arrested for any criminal offense other than a minor motor vehicle violation, including offenses which have been dismissed, discharged, or not prosecuted; or c) convicted, placed on pretrial diversion, or placed on any form of probation, including adjudication withheld pending probation, for any criminal offense other than a minor motor vehicle violation?

Yes  No If yes, Name \_\_\_\_\_

**22. PHYSICAL DAMAGE LOANS ONLY.** If your application is approved, you may be eligible for additional funds to cover the cost of mitigating measures (real property improvements or devices to minimize or protect against future damage from the same type of disaster event). It is not necessary for you to submit the description and cost estimates with the application. SBA must approve the mitigating measures before any loan increase.

By checking this box, I am interested in having SBA consider this increase.

**23. If anyone assisted you in completing this application, whether you pay a fee for this service or not, that person must print and sign their name in the space below.**

Name and Address of representative (please include the individual name and their company)

\_\_\_\_\_  
(Signature of Individual) \_\_\_\_\_ (Print Individual Name)

\_\_\_\_\_  
(Name of Company) \_\_\_\_\_ Phone Number (include Area Code)

\_\_\_\_\_  
Street Address, City, State, Zip \_\_\_\_\_ Fee Charged or Agreed Upon

Unless the NO box is checked, I give permission for SBA to discuss any portion of this application with the representative listed above. **NO**

**AGREEMENTS AND CERTIFICATIONS**

On behalf of the undersigned individually and for the applicant business:

I authorize my insurance company, bank, financial institution, or other creditors to release to SBA all records and information necessary to process this application.

I give my permission to release information in connection with this application to Federal, state, local, or private organizations that provide relief for disaster related purposes.

I will not exclude from participating in, or deny the benefits of, or otherwise subject to discrimination under, any program or activity for which I receive Federal financial assistance from SBA, any person on grounds of age, color, handicap, marital status, national origin, race, religion, or sex.

I will report to the SBA Office of the Inspector General, Washington, DC 20416, any Federal employee who offers, in return for compensation of any kind, to help get this loan approved. I have not paid anyone connected with the Federal government for help in getting this loan.

All information in and submitted with this application is true and correct to the best of my knowledge. All financial statements submitted with this application fully and accurately present the financial position of the business. I have not omitted any disclosures in these financial statements. This certification also applies to any financial statements or other information submitted after this date. I understand that false statements may result in the forfeiture of benefits and possible prosecution by the U.S. Attorney General (reference 18 U.S.C. 1001 and/or 15 U.S.C. 645).

**SIGNATURE**  **TITLE**  **DATE**

Sign in Ink



# U. S. Small Business Administration DISASTER BUSINESS LOAN APPLICATION

OMB No. 5245-0017

FOR SBA INTERNAL USE ONLY

Physical Declaration Number	<input type="text"/>	Filing Deadline Date	<input type="text"/>
Economic Injury Declaration Number	<input type="text"/>	Filing Deadline Date	<input type="text"/>
FEMA Registration Number (if known)	<input type="text"/>	SBA Application Number	<input type="text"/>

### 1. ARE YOU APPLYING FOR:

**Physical Damage** -- Indicate type of damage

Real Property       Business Contents

**Economic Injury (EIDL)**

**Military Reservist EIDL (MREIDL)**  
*(complete the following)*

\* Name of Essential Employee \_\_\_\_\_

\* Employee's Social Security Number \_\_\_\_\_

PLEASE PROVIDE ALL INFORMATION OR DOCUMENTATION REQUESTED IN THE ATTACHED FILING REQUIREMENTS.

\* For information about these questions, see the attached Statements Required by Laws and Executive Orders.

### 2. ORGANIZATION TYPE

Sole Proprietorship       Partnership       Limited Partnership       Limited Liability Entity

Corporation       Nonprofit Organization       Trust       Other: \_\_\_\_\_

### 3. APPLICANT'S LEGAL NAME

### 4. FEDERAL E.I.N. (if applicable)

### 5. TRADE NAME (if different from legal name)

### 6. BUSINESS PHONE NUMBER (including area code)

### 7. MAILING ADDRESS

Business       Home       Temp       Other \_\_\_\_\_

Number, Street, and/or Post Office Box	City	County	State	Zip
--	------	--------	-------	-----

### 8. DAMAGED PROPERTY ADDRESS(ES) (If you need more space, attach additional sheets.)

Same as mailing address

Number and Street Name	City	County	State	Zip
------------------------	------	--------	-------	-----

### 9. PROVIDE THE NAME(S) OF THE INDIVIDUAL(S) TO CONTACT FOR:

Loss Verification Inspection       Information necessary to process the Application

Name

Name

Telephone Number

Telephone Number

### 10. ALTERNATE WAY TO CONTACT YOU (ie., cell #, fax #, e-mail, etc.)

Cell #       Fax #       E-mail       Other       Cell #       Fax #       E-mail       Other

### 11. TYPE OF BUSINESS:

### 12. DATE BUSINESS ESTABLISHED:

### 13. UNDER CURRENT MANAGEMENT SINCE:

14. BUSINESS PROPERTY IS:  Owned       Leased

### 15. AMOUNT OF ESTIMATED LOSS: If unknown, enter a question mark

### 16. NUMBER OF EMPLOYEES:

17. IF YOU ARE A SOLE PROPRIETOR, ARE YOU A U.S. CITIZEN?       YES       NO

### 18. IF YOU HAVE ANY TYPE OF INSURANCE, PLEASE COMPLETE THE FOLLOWING:

Name of Insurance Company and Agent

Phone Number of Insurance Agent

Policy Number

SBA Form 5 (01-05) Rev 5/09 57, 30

**19. OWNERS** (If you need more space attach additional sheets.) Complete for each: 1) proprietor, or 2) limited partner who owns 20% or more interest and each general partner, or 3) stockholder or entity owning 20% or more voting stock.

Name		Title/Office	% Owned 99900	E-mail Address	
SSN/EIN*	Marital Status	Date of Birth*	Place of Birth*	Telephone Number (including area code)	
Mailing Address			City	State	Zip
Name		Title/Office	% Owned	E-mail Address	
SSN/EIN*	Marital Status	Date of Birth*	Place of Birth*	Telephone Number (including area code)	
Mailing Address			City	State	Zip

\* For information about these questions, see the attached Statements Required by Laws and Executive Orders.

**20. For the applicant business and each owner listed in item 19, please respond to the following questions, providing dates and details on any question answered YES. (Attach an additional sheet for detailed responses.)**

a. Has the business or a listed owner ever been involved in a bankruptcy or insolvency proceeding?  Yes  No

b. Does the business or a listed owner have any outstanding judgments, tax liens, or pending lawsuits against them?  Yes  No

c. Has the business or a listed owner ever been convicted of a criminal offense committed during and in connection with a riot or civil disorder or ever been engaged in the production or distribution of any product or service that has been determined to be obscene by a court of competent jurisdiction?  Yes  No

d. Has the business or a listed owner ever had or guaranteed a Federal loan or a Federally guaranteed loan?  Yes  No

e. Is the business or a listed owner delinquent on any Federal taxes, direct or guaranteed Federal loans (SBA, FHA, VA, student, etc.), Federal contracts, Federal grants, or any child support payments?  Yes  No

f. Does any owner, owner's spouse, or household member work for SBA or serve as a member of SBA's SCORE, ACE, or Advisory Council?  Yes  No

**21. Is the applicant or any of the individuals listed in Item 19 currently, or have they ever been:**

a) under indictment, on parole or probation; b) charged with or arrested for any criminal offense other than a minor motor vehicle violation, including offenses which have been dismissed, discharged, or not prosecuted; or c) convicted, placed on pretrial diversion, or placed on any form of probation, including adjudication withheld pending probation, for any criminal offense other than a minor motor vehicle violation?

Yes  No If yes, Name \_\_\_\_\_

**22. PHYSICAL DAMAGE LOANS ONLY.** If your application is approved, you may be eligible for additional funds to cover the cost of mitigating measures (real property improvements or devices to minimize or protect against future damage from the same type of disaster event). It is not necessary for you to submit the description and cost estimates with the application. SBA must approve the mitigating measures before any loan increase.

By checking this box, I am interested in having SBA consider this increase.

**23. If anyone assisted you in completing this application, whether you pay a fee for this service or not, that person must print and sign their name in the space below.**

Name and Address of representative (please include the individual name and their company)

\_\_\_\_\_  
(Signature of Individual) \_\_\_\_\_ (Print Individual Name)

\_\_\_\_\_  
(Name of Company) \_\_\_\_\_ Phone Number (include Area Code)

\_\_\_\_\_  
Street Address, City, State, Zip \_\_\_\_\_ Fee Charged or Agreed Upon

Unless the NO box is checked, I give permission for SBA to discuss any portion of this application with the representative listed above. NO

**AGREEMENTS AND CERTIFICATIONS**

On behalf of the undersigned individually and for the applicant business:

I authorize my insurance company, bank, financial institution, or other creditors to release to SBA all records and information necessary to process this application.

I give my permission to release information in connection with this application to Federal, state, local, or private organizations that provide relief for disaster related purposes.

I will not exclude from participating in, or deny the benefits of, or otherwise subject to discrimination under, any program or activity for which I receive Federal financial assistance from SBA, any person on grounds of age, color, handicap, marital status, national origin, race, religion, or sex.

I will report to the SBA Office of the Inspector General, Washington, DC 20416, any Federal employee who offers, in return for compensation of any kind, to help get this loan approved. I have not paid anyone connected with the Federal government for help in getting this loan.

All information in and submitted with this application is true and correct to the best of my knowledge. All financial statements submitted with this application fully and accurately present the financial position of the business. I have not omitted any disclosures in these financial statements. This certification also applies to any financial statements or other information submitted after this date. I understand that false statements may result in the forfeiture of benefits and possible prosecution by the U.S. Attorney General (reference 18 U.S.C. 1001 and/or 15 U.S.C. 645).

**SIGNATURE**  **TITLE**  **DATE**

Sign in Ink

# Appendix G: IRS Form 8821 and Instructions

Form **8821**  
 (Rev. August 2008)  
 Department of the Treasury  
 Internal Revenue Service

## Tax Information Authorization

- ▶ **Do not sign this form unless all applicable lines have been completed.**
- ▶ **Do not use this form to request a copy or transcript of your tax return. Instead, use Form 4506 or Form 4506-T.**

OMB No. 1545-1165  
**For IRS Use Only**

Received by: \_\_\_\_\_  
 Name \_\_\_\_\_  
 Telephone (\_\_\_\_) \_\_\_\_\_  
 Function \_\_\_\_\_  
 Date \_\_\_\_/\_\_\_\_/\_\_\_\_

**1 Taxpayer information.** Taxpayer(s) must sign and date this form on line 7.

Taxpayer name(s) and address (type or print)	<b>Social security number(s)</b> _____ _____ _____	<b>Employer identification number</b> _____ _____
	Daytime telephone number (____) _____	Plan number (if applicable) _____

**2 Appointee.** If you wish to name more than one appointee, attach a list to this form.

Name and address	CAF No. _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
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**3 Tax matters.** The appointee is authorized to inspect and/or receive confidential tax information in any office of the IRS for the tax matters listed on this line. Do not use Form 8821 to request copies of tax returns.

(a) Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s) (see the instructions for line 3)	(d) Specific Tax Matters (see instr.)

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions on page 4. If you check this box, skip lines 5 and 6. ▶

**5 Disclosure of tax information** (you **must** check a box on line 5a or 5b unless the box on line 4 is checked):

**a** If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box . . . . . ▶

**b** If you do not want any copies of notices or communications sent to your appointee, check this box . . . . . ▶

**6 Retention/revocation of tax information authorizations.** This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed on line 3 above unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you **must** attach a copy of any authorizations you want to remain in effect **and** check this box . . . . . ▶

To revoke this tax information authorization, see the instructions on page 4.

**7 Signature of taxpayer(s).** If a tax matter applies to a joint return, **either** husband or wife must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/periods on line 3 above.

▶ **IF NOT SIGNED AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.**

▶ **DO NOT SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.**

_____ Signature Date	_____ Signature Date
_____ Print Name Title (if applicable)	_____ Print Name Title (if applicable)
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> PIN number for electronic signature	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> PIN number for electronic signature





### Tax Information Authorization

- ▶ **Do not sign this form unless all applicable lines have been completed.**
- ▶ **Do not use this form to request a copy or transcript of your tax return. Instead, use Form 4506 or Form 4506-T.**

OMB No. 1545-1165  
**For IRS Use Only**  
 Received by:  
 Name \_\_\_\_\_  
 Telephone (\_\_\_\_) \_\_\_\_\_  
 Function \_\_\_\_\_  
 Date \_\_\_\_/\_\_\_\_/\_\_\_\_

**1 Taxpayer information.** Taxpayer(s) must sign and date this form on line 7.

Taxpayer name(s) and address (type or print)	Social security number(s) _____ _____ _____	Employer identification number _____ _____
	Daytime telephone number (____) _____	Plan number (if applicable) _____

**2 Appointee.** If you wish to name more than one appointee, attach a list to this form.

Name and address	CAF No. _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
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**3 Tax matters.** The appointee is authorized to inspect and/or receive confidential tax information in any office of the IRS for the tax matters listed on this line. Do not use Form 8821 to request copies of tax returns.

(a) Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s) (see the instructions for line 3)	(d) Specific Tax Matters (see instr.)

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions on page 4. If you check this box, skip lines 5 and 6. ▶

- 5 Disclosure of tax information** (you **must** check a box on line 5a or 5b unless the box on line 4 is checked):
- a** If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box . . . . . ▶
- b** If you do not want any copies of notices or communications sent to your appointee, check this box . . . . . ▶

**6 Retention/revocation of tax information authorizations.** This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed on line 3 above unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you **must** attach a copy of any authorizations you want to remain in effect **and** check this box . . . . . ▶

To revoke this tax information authorization, see the instructions on page 4.

**7 Signature of taxpayer(s).** If a tax matter applies to a joint return, **either** husband or wife must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/periods on line 3 above.

▶ **IF NOT SIGNED AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.**

▶ **DO NOT SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.**

_____ Signature Date	_____ Signature Date
_____ Print Name Title (if applicable)	_____ Print Name Title (if applicable)
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> PIN number for electronic signature	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> PIN number for electronic signature



## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Purpose of Form

Form 8821 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive your confidential information in any office of the IRS for the type of tax and the years or periods you list on Form 8821. You may file your own tax information authorization without using Form 8821, but it must include all the information that is requested on Form 8821.

Form 8821 does not authorize your appointee to advocate your position with respect to the federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. If you want to authorize an individual to represent you, use Form 2848, Power of Attorney and Declaration of Representative.

Use Form 4506, Request for Copy of Tax Return, to get a copy of your tax return.

Use Form 4506-T, Request for Transcript of Tax Return, to order: (a) transcript of tax account information and (b) Form W-2 and Form 1099 series information.

Use Form 56, Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a fiduciary relationship. A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer. Therefore, a fiduciary does not act as an appointee and should not file Form 8821. If a fiduciary wishes to authorize an appointee to inspect and/or receive confidential tax information on behalf of the fiduciary, Form 8821 must be filed and signed by the fiduciary acting in the position of the taxpayer.

### When To File

Form 8821 must be received by the IRS within 60 days of the date it was signed and dated by the taxpayer.

### Where To File Chart

IF you live in . . .	THEN use this address . . .	Fax Number*
Alabama, Arkansas, Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, or West Virginia	Internal Revenue Service Memphis Accounts Management Center PO Box 268, Stop 8423 Memphis, TN 38101-0268	901-546-4115
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, or Wyoming	Internal Revenue Service 1973 N. Rulon White Blvd. MS 6737 Ogden, UT 84404	801-620-4249
All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the Virgin Islands**, Puerto Rico (or if excluding income under section 933), a foreign country, U.S. citizens and those filing Form 2555, 2555-EZ, or 4563.	Internal Revenue Service International CAF DP: SW-311 11601 Roosevelt Blvd. Philadelphia, PA 19255	215-516-1017

\*These numbers may change without notice.

\*\*Permanent residents of Guam should use Department of Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the Virgin Islands should use: V.I. Bureau of Internal Revenue, 9601 Estate Thomas Charlotte Amalie, St. Thomas, V.I. 00802.

## Where To File

Generally, mail or fax Form 8821 directly to the IRS. See the *Where To File Chart* on page 2. Exceptions are listed below.

If Form 8821 is for a specific tax matter, mail or fax it to the office handling that matter. For more information, see the instructions for line 4.

Your representative may be able to file Form 8821 electronically with the IRS from the IRS website. For more information, go to [www.irs.gov](http://www.irs.gov). Under the *Tax Professionals* tab, click on *e-services—Online Tools for Tax Professionals*. If you complete Form 8821 for electronic signature authorization, do not file a Form 8821 with the IRS. Instead, give it to your appointee, who will retain the document.

## Revocation of an Existing Tax Information Authorization

If you want to revoke an existing tax information authorization and do not want to name a new appointee, send a copy of the previously executed tax information authorization to the IRS, using the *Where To File Chart* on page 2. The copy of the tax information authorization must have a current signature and date of the taxpayer under the original signature on line 7. Write "REVOKE" across the top of Form 8821. If you do not have a copy of the tax information authorization you want to revoke, send a statement to the IRS. The statement of revocation or withdrawal must indicate that the authority of the appointee is revoked, list the tax matters and periods, and must be signed and dated by the taxpayer or representative. If the taxpayer is revoking, list the name and address of each recognized appointee whose authority is revoked. When the taxpayer is completely revoking authority, the form should state "remove all years/periods" instead of listing the specific tax matters, years, or periods. If the appointee is withdrawing, list the name, TIN, and address (if known) of the taxpayer.

To revoke a specific use tax information authorization, send the tax information authorization or statement of revocation to the IRS office handling your case, using the above instructions.

## Taxpayer Identification Numbers (TINs)

TINs are used to identify taxpayer information with corresponding tax returns. It is important that you furnish correct names, social security numbers (SSNs), individual taxpayer identification numbers (ITINs), or employer identification numbers (EINs) so that the IRS can respond to your request.

## Partnership Items

Sections 6221-6234 authorize a Tax Matters Partner to perform certain acts on behalf of an affected partnership. Rules governing the use of Form 8821 do not replace any provisions of these sections.

## Representative Address Change

If the representative's address has changed, a new Form 8821 is not required. The representative can send a written notification that includes the new information and their signature to the location where the Form 8821 was filed.

## Specific Instructions

### Line 1. Taxpayer Information

**Individuals.** Enter your name, TIN, and your street address in the space provided. Do not enter your appointee's address or post office box. If a joint return is used, also enter your spouse's name and TIN. Also enter your EIN if applicable.

**Corporations, partnerships, or associations.** Enter the name, EIN, and business address.

**Employee plan or exempt organization.** Enter the name, address, and EIN of the plan sponsor or exempt organization, and the plan name and three-digit plan number.

**Trust.** Enter the name, title, and address of the trustee, and the name and EIN of the trust.

**Estate.** Enter the name, title, and address of the decedent's executor/personal representative, and the name and identification number of the estate. The identification number for an estate includes both the EIN, if the estate has one, and the decedent's TIN.

### Line 2. Appointee

Enter your appointee's full name. Use the identical full name on all submissions and correspondence. Enter the nine-digit CAF number for each appointee. If an appointee has a CAF number for any previously filed Form 8821 or power of attorney (Form 2848), use that number. If a CAF number has not been assigned, enter "NONE," and the IRS will issue one directly to your appointee. The IRS does not assign CAF numbers to requests for employee plans and exempt organizations.

If you want to name more than one appointee, indicate so on this line and attach a list of appointees to Form 8821.

Check the appropriate box to indicate if either the address, telephone number, or fax number is new since a CAF number was assigned.

### Line 3. Tax Matters

Enter the type of tax, the tax form number, the years or periods, and the specific tax matter. Enter "Not applicable," in any of the columns that do not apply.

For example, you may list "Income, 1040" for calendar year "2006" and "Excise, 720" for "2006" (this covers all quarters in 2006). For multiple years or a series of inclusive periods, including quarterly periods, you may list 2004 through (thru or a hyphen) 2006. For example, "2004 thru 2006" or "2nd 2005-3rd 2006." For fiscal years, enter the ending year and month, using the YYYYMM format. Do not use a general reference such as "All years," "All periods," or "All taxes." Any tax information authorization with a general reference will be returned.

You may list the current year or period and any tax years or periods that have already ended as of the date you sign the tax information authorization. However, you may include on a tax information authorization only future tax periods that end no later than 3 years after the date the tax information authorization is received by the IRS. The 3 future periods are determined starting after December 31 of the year the tax information authorization is received by the IRS. You must enter the type of tax, the tax form number, and the future year(s) or period(s). If the matter relates to estate tax, enter the date of the decedent's death instead of the year or period.

In **column (d)**, enter any specific information you want the IRS to provide. Examples of column (d) information are: lien information, a balance due amount, a specific tax schedule, or a tax liability.

For requests regarding Form 8802, Application for United States Residency Certification, enter "Form 8802" in column (d) and check the specific use box on line 4. Also, enter the appointee's information as instructed on Form 8802.

**Note.** If the taxpayer is subject to penalties related to an individual retirement account (IRA) account (for example, a penalty for excess contributions) enter, "IRA civil penalty" on line 3, column a.

### Line 4. Specific Use Not Recorded on CAF

Generally, the IRS records all tax information authorizations on the CAF system. However, authorizations relating to a specific issue are not recorded.

Check the box on line 4 if Form 8821 is filed for any of the following reasons: (a) requests to disclose information to loan companies or educational institutions, (b) requests to disclose information to federal or state agency investigators for background checks, (c) application for EIN, or (d) claims filed on Form 843, Claim for Refund and Request for Abatement. If you check the box on line 4, your appointee should mail or fax Form 8821 to the IRS office handling the matter. Otherwise, your appointee should bring a copy of Form 8821 to each appointment to inspect or receive information. A specific-use tax information authorization will not revoke any prior tax information authorizations.

### Line 6. Retention/Revocation of Tax Information Authorizations

Check the box on this line and attach a copy of the tax information authorization you do not want to revoke. The filing of Form 8821 will not revoke any Form 2848 that is in effect.

### Line 7. Signature of Taxpayer(s)

**Individuals.** You must sign and date the authorization. Either husband or wife must sign if Form 8821 applies to a joint return.

**Corporations.** Generally, Form 8821 can be signed by: (a) an officer having legal authority to bind the corporation, (b) any person designated by the board of directors or other governing body, (c) any officer or employee on written request by any principal officer and attested to by the secretary or other officer, and (d) any other person authorized to access information under section 6103(e).

**Partnerships.** Generally, Form 8821 can be signed by any person who was a member of the partnership during any part of the tax period covered by Form 8821. See *Partnership Items* on page 3.

**All others.** See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

## Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Form 8821 is provided by the IRS for your convenience and its use is voluntary. If you designate an appointee to inspect and/or receive confidential tax information, you are required by section 6103(c) to provide the information requested on Form 8821. Under section 6109, you must disclose your social security number (SSN), employer identification number (EIN), or individual taxpayer identification number (ITIN). If you do not provide all the information requested on this form, we may not be able to honor the authorization.

The IRS may provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 6 min.; **Learning about the law or the form**, 12 min.; **Preparing the form**, 24 min.; **Copying and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 8821 simpler, we would be happy to hear from you. You can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send Form 8821 to this address. Instead, see the *Where To File Chart* on page 2.

**NOTE: COMPLETE THE ATTACHED IRS FORM 8821 AND RETURN IT WITH YOUR DISASTER LOAN APPLICATION.**

The IRS Form 8821 gives your permission to disclose Federal income tax information directly to SBA. SBA requires this information to process your disaster loan application.

**Completing this document is as easy as A-B-C-D**

**A. Write your name(s) and address in block 1.**

**B. Next, write your social security number(s). If you are a corporation or partnership, write the employer identification number.**

**C. Copy the information exactly as it is here. Use Tax Years 2000, 2001, and 2002 for Section c. Also provide installment agreement and / or lien information for tax years beginning 1985 through 2002.**

**D. Print your name(s) and provide your signature(s) and date in block 7. For a corporation, the IRS Form 8821 must be signed by the President or Chief Executive Officer of the corporation. If the 8821 is signed by any other officer, the signature must be attested to by another corporate officer with their signature, date and title also appearing on the 8821.**

**Form 8821 (Rev. September 1998)**  
**Tax Information Authorization**

**1 Taxpayer Information**  
 Taxpayer name(s) and address (see instructions for print)  
 John C. Doe and Mary A. Doe  
 One Any Avenue  
 Anytown, ST 00000

**2 Social Security Numbers**  
 Social security number(s)  
 000 00 0000  
 999 99 9999  
 Daytime telephone number: \_\_\_\_\_  
 Fax number (if applicable): \_\_\_\_\_

**3 Tax matters.** The appointee is authorized to inspect and/or receive confidential tax information in any office of the IRS for the tax matters listed on this line.

(a) Type of Tax (Income, Employment, Excise, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific tax matters (see instructions)
Tax Return Transcript	Series 1040, 1065, 1120, 990	1996, 1997, 1998	
Installment Agreement and/or Lien Information		For tax years beginning 1985 through 1998	

**4** If you checked this box, skip instructions on page 2.  
**5** Disclosure of tax information (you must check box 5a or b unless box 4 is checked).  
**6** Signature of taxpayer(s). If a tax matter applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/periods covered.

**General Instructions**  
 you use Form 2848, Power of Attorney and Declaration of Representative, instead of Form 8821 to authorize the release of your own tax information authorized by Form 8821. If you use Form 8821, you must also provide the information that is requested on the form.  
**Change to Note.** New column (d) is added to the 3 tax matters box matters. Use column (d) to specify tax information that is to be provided by the IRS. See the instructions on page 2.  
**Purpose of form.** Form 8821 authorizes any individual, corporation, firm, organization, or partnership you designate to request and/or receive confidential information in any office of the IRS for the type of tax and the years or periods you list on this form.  
 Form 8821 does not authorize your appointee to advocate your position with respect to the Federal tax laws, to execute waivers, consents, or closing agreements, or to otherwise represent you before the IRS. If you want to authorize an individual to represent you, use Form 2848, Power of Attorney and Declaration of Representative, instead of Form 8821. File Form 56, Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a

**Note: The IRS form 8821 may be photocopied if more than 1 form is needed for your loan application.**

While the IRS Form 8821 will allow SBA to obtain your tax return information from the IRS, you may also submit copies of your Federal tax returns. Please note that if you are a corporation, partnership or private non-profit organization you must also submit complete copies of your Federal Tax Returns (including all schedules) in addition to the IRS Form 8821.

A separate IRS Form 8821 must be returned with the disaster loan application for: (1) each disaster applicant (individuals filing joint tax returns may use a single IRS Form 8821), (2) each corporation or partnership in which the disaster loan applicant holds a 20% or greater interest, (3) each individual or entity which holds a 20% or greater interest in the disaster loan applicant, (4) each general partner, and (5) each affiliate business.

**Every Applicant MUST complete, sign, date and return the IRS Form 8821(s) with your disaster loan application package.**

(8821 attachment) 10/02

## **Appendix H: FEMA Immediate Needs Funding (INF)**

Immediate Needs Funding (INF) is intended to meet an Applicant's urgent needs in the initial aftermath of a disaster. Upon request by the State, FEMA can provide these funds for work an Applicant must perform immediately and pay for within the first 60 days after the disaster declaration. The funding is available for emergency work only; it cannot be used to complete permanent repairs. Eligible activities typically include debris removal, emergency protective measures, and removal of health and safety hazards. The funding may be used to cover such costs as overtime payroll, equipment costs, materials purchases, and contracts when these costs are incurred for emergency work.

FEMA identifies potential immediate needs during the Preliminary Damage Assessment (PDA). INF may total up to 50 percent of PDA estimates for eligible emergency work. Upon approval, FEMA will fund the Federal share of the total INF and funds are placed in the State's account within days of the disaster. If an Applicant receives INF, the INF amount is later deducted from the grants for the Applicant's Category A and B projects. The grantee is responsible for disbursing INF to eligible Applicants.

### **How does INF work?**

During the PDA, immediate needs are noted for each area surveyed. If a disaster is declared, and the State thinks damage costs warrant the need for immediate cash flow, the State may INF on your behalf. Up to 50% of the Federal share estimate of emergency monies will then be placed in the State's account. Because this money can be made available in advance of normal procedures once a disaster has been declared, paperwork and processing times are reduced and you can receive emergency funds sooner. Even though your facilities may have been included in the PDA, INF will not be available unless your county/city has been included in the presidential declaration.

### **What do I (the Subgrantee) need to do to receive INF?**

- If your damage sites have been surveyed in the PDA, you may be eligible for INF. If you are, the choice of whether or not to apply for these funds is yours.
- INF is usually based on a percentage of the emergency work identified during the PDA. You can assist the PDA team by alerting them to your emergency work, along with any associated immediate expenditures and helping to estimate damage costs.
- Your State will notify you on how to apply INF. Typically they will have you send a letter of request to a designated State official.
- You must submit a completed Request for Public Assistance (Request) (pre-application) (FEMA Form 90-49) before the State will release any INF.
- You may use INF for any eligible emergency work that requires payment within the first 60 days following declaration.

- No INF will be allocated for work projects identified during the PDA that include environmental or historic considerations, or for hazard mitigation projects. Specialists conducting the PDA will use a list of Special Considerations questions to help determine INF eligibility.
- Any INF you receive will be offset against the costs of your actual emergency work projects as they are received.
- If your actual emergency work project costs are less than the INF received, then INF will be offset against permanent work projects. Eligible permanent work costs will not be obligated until INF is reimbursed.
- If your damages are not identified during the PDA or if no immediate needs are noted, you still will have the opportunity to request expedited handling of your emergency work when you officially file your Request.



# Appendix I: FEMA Request for Public Assistance Form

DEPARTMENT OF HOMELAND SECURITY FEDERAL EMERGENCY MANAGEMENT AGENCY REQUEST FOR PUBLIC ASSISTANCE			O.M.B. No. 1660-0017 Expires October 31, 2008		
<b>PAPERWORK BURDEN DISCLOSURE NOTICE</b> Public reporting burden for this form is estimated to average 10 minutes. Burden means the time, effort and financial resources expended by persons to generate, maintain, disclose, or to provide information to us. You may send comments regarding the burden estimate or any aspect of the collection, including suggestions for reducing the burden to: Information Collections Management, U.S. Department of Homeland Security, Federal Emergency Management Agency, 500 C Street, SW, Washington, DC 20472, Paperwork Reduction Project (OMB Control Number 1660-0017). You are not required to respond to this collection of information unless a valid OMB number appears in the upper right corner of this form. <b>NOTE: Do not send your completed questionnaire to this address.</b>					
APPLICANT <i>(Political subdivision or eligible applicant.)</i>			DATE SUBMITTED		
COUNTY <i>(Location of Damages. If located in multiple counties, please indicate.)</i>					
<b>APPLICANT PHYSICAL LOCATION</b>					
STREET ADDRESS					
CITY		COUNTY		STATE	ZIP CODE
<b>MAILING ADDRESS <i>(If different from Physical Location)</i></b>					
STREET ADDRESS					
POST OFFICE BOX		CITY		STATE	ZIP CODE
<b>Primary Contact/Applicant's Authorized Agent</b>			<b>Alternate Contact</b>		
NAME			NAME		
TITLE			TITLE		
BUSINESS PHONE			BUSINESS PHONE		
FAX NUMBER			FAX NUMBER		
HOME PHONE <i>(Optional)</i>			HOME PHONE <i>(Optional)</i>		
CELL PHONE			CELL PHONE		
E-MAIL ADDRESS			E-MAIL ADDRESS		
PAGER & PIN NUMBER			PAGER & PIN NUMBER		
Did you participate in the Federal/State Preliminary Damage Assessment (PDA)? <input type="checkbox"/> Yes <input type="checkbox"/> No					
Private Non-Profit Organization? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, which of the facilities identified below best describe your organization? _____					
Title 44 CFR, part 206.221(e) defines an eligible private non-profit facility as: "... any private non-profit educational, utility, emergency, medical or custodial care facility, including a facility for the aged or disabled, and other facility providing essential governmental type services to the general public, and such facilities on Indian reservations." "Other essential governmental service facility means museums, zoos, community centers, libraries homeless shelters, senior citizen centers, rehabilitation facilities, shelter workshops and facilities which provide health and safety services of a governmental nature. All such facilities must be open to the general public."					
<b>Private Non-Profit Organizations must attach copies of their Tax Exemption Certificate and Organization Charter or By-Laws. If your organization is a school or educational facility, please attach information on accreditation or certification.</b>					
<b>Official Use Only: FEMA-_____ -DR- _____ - _____ FIPS# _____</b>				<b>Date Received:</b>	



**DEPARTMENT OF HOMELAND SECURITY  
FEDERAL EMERGENCY MANAGEMENT AGENCY  
REQUEST FOR PUBLIC ASSISTANCE**

O.M.B. No. 1660-0017  
Expires October 31, 2008

**PAPERWORK BURDEN DISCLOSURE NOTICE**

Public reporting burden for this form is estimated to average 10 minutes. Burden means the time, effort and financial resources expended by persons to generate, maintain, disclose, or to provide information to us. You may send comments regarding the burden estimate or any aspect of the collection, including suggestions for reducing the burden to: Information Collections Management, U.S. Department of Homeland Security, Federal Emergency Management Agency, 500 C Street, SW, Washington, DC 20472, Paperwork Reduction Project (OMB Control Number 1660-0017). You are not required to respond to this collection of information unless a valid OMB number appears in the upper right corner of this form. **NOTE: Do not send your completed questionnaire to this address.**

APPLICANT <i>(Political subdivision or eligible applicant.)</i>	DATE SUBMITTED
---	----------------

COUNTY *(Location of Damages. If located in multiple counties, please indicate.)*

**APPLICANT PHYSICAL LOCATION**

STREET ADDRESS

CITY	COUNTY	STATE	ZIP CODE
------	--------	-------	----------

**MAILING ADDRESS *(If different from Physical Location)***

STREET ADDRESS

POST OFFICE BOX	CITY	STATE	ZIP CODE
-----------------	------	-------	----------

**Primary Contact/Applicant's Authorized Agent**

**Alternate Contact**

NAME	NAME
TITLE	TITLE
BUSINESS PHONE	BUSINESS PHONE
FAX NUMBER	FAX NUMBER
HOME PHONE <i>(Optional)</i>	HOME PHONE <i>(Optional)</i>
CELL PHONE	CELL PHONE
E-MAIL ADDRESS	E-MAIL ADDRESS
PAGER & PIN NUMBER	PAGER & PIN NUMBER

Did you participate in the Federal/State Preliminary Damage Assessment (PDA)?  Yes  No

Private Non-Profit Organization?  Yes  No  
If yes, which of the facilities identified below best describe your organization? \_\_\_\_\_

Title 44 CFR, part 206.221(e) defines an eligible private non-profit facility as: "... any private non-profit educational, utility, emergency, medical or custodial care facility, including a facility for the aged or disabled, and other facility providing essential governmental type services to the general public, and such facilities on Indian reservations." "Other essential governmental service facility means museums, zoos, community centers, libraries homeless shelters, senior citizen centers, rehabilitation facilities, shelter workshops and facilities which provide health and safety services of a governmental nature. All such facilities must be open to the general public."

**Private Non-Profit Organizations must attach copies of their Tax Exemption Certificate and Organization Charter or By-Laws. If your organization is a school or educational facility, please attach information on accreditation or certification.**

Official Use Only: FEMA-____-DR-____ - ____ FIPS# _____	Date Received:
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# Appendix J: FEMA Private Nonprofit (PNP) Facility Questionnaire

DEPARTMENT OF HOMELAND SECURITY  
 FEDERAL EMERGENCY MANAGEMENT AGENCY  
**PNP FACILITY QUESTIONNAIRE**

O.M.B. NO. 1660-0017  
 Expires October 31, 2008

## PAPERWORK BURDEN DISCLOSURE NOTICE

Public reporting burden for this form is estimated to average 30 minutes per response. The burden estimate includes the time for reviewing instructions, searching existing data sources, gathering and maintaining the needed data, and completing, reviewing, and submitting the form. You are not required to respond to this collection of information unless a valid OMB control number appears in the upper right corner of this form. Send comments regarding the accuracy of the burden estimate and any suggestions for reducing this burden to: Information Collections Management, Department of Homeland Security, Federal Emergency Management Agency, 500 C Street, SW, Washington, DC, 20472, Paperwork Reduction Project (1660-0017). **Please do not send your completed survey to the above address.**

FEMA and State personnel will use this questionnaire to determine the eligibility of specific facilities of an approved Private Non-Profit (PNP) organization (See 44 CFR 206.221). Owners of critical facilities (i.e., power, water (including providing by an irrigation organization or facility, if it is not provided solely for irrigation purposes), sewer, wastewater treatment, communications and emergency medical care) can apply directly to FEMA for assistance for emergency work (debris removal and emergency protective measures) and permanent work (repair, restore or replace a damaged facility). Owners of non-critical facilities can apply directly to FEMA for assistance for emergency work, but must first apply to the U. S. Small Business Administration (SBA) for assistance for permanent work. If the owner of a non-critical facility does not qualify for an SBA loan or the cost to repair the damaged facility exceeds the SBA loan amount, the owner may apply to FEMA for assistance.

1. Name of PNP Organization \_\_\_\_\_
2. Name of the damaged facility and location  
\_\_\_\_\_
3. What was the primary purpose of the damaged facility  
\_\_\_\_\_
4. Is the facility a critical facility as described above?  Yes  No
5. Who may use the facility  
\_\_\_\_\_
6. What fee, if any, is charged for the use of the facility  
\_\_\_\_\_
7. Was the facility in use at the time of the disaster?  Yes  No
8. Did the facility sustain damage as a direct result of the disaster?  Yes  No
9. What type of assistance is being requested?  
\_\_\_\_\_
10. Does the PNP organization own the facility?  Yes  No
11. If "Yes" obtain proof of owbership; check here if attached.
12. Does the PNP organization have the legal responsibility to repair the facility?  Yes  No
13. If "Yes", provide proof of legal responsibility; check here if attached.  Yes  No
14. Is the facility insured?  Yes  No
15. If "Yes", obtain a copy of the insurance policy; check here if attached.

Additional information or comments:

CONTACT PERSON

DATE



DEPARTMENT OF HOMELAND SECURITY  
FEDERAL EMERGENCY MANAGEMENT AGENCY  
**PNP FACILITY QUESTIONNAIRE**

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1. Name of PNP Organization \_\_\_\_\_
2. Name of the damaged facility and location  
\_\_\_\_\_
3. What was the primary purpose of the damaged facility  
\_\_\_\_\_
4. Is the facility a critical facility as described above?  Yes  No
5. Who may use the facility \_\_\_\_\_
6. What fee, if any, is charged for the use of the facility  
\_\_\_\_\_
7. Was the facility in use at the time of the disaster?  Yes  No
8. Did the facility sustain damage as a direct result of the disaster?  Yes  No
9. What type of assistance is being requested?  
\_\_\_\_\_
10. Does the PNP organization own the facility?  Yes  No
11. If "Yes" obtain proof of ownership; check here if attached.
12. Does the PNP organization have the legal responsibility to repair the facility?  Yes  No
13. If "Yes", provide proof of legal responsibility; check here if attached.  Yes  No
14. Is the facility insured?  Yes  No
15. If "Yes", obtain a copy of the insurance policy; check here if attached.

Additional information or comments:

CONTACT PERSON

DATE







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