

## **IRM PROCEDURAL UPDATE**

**DATE: 05/07/2024**

**NUMBER: ts-03-0524-0614**

**SUBJECT: Corrected W&I to TS; Corrected IRM Reference; Added Oklahoma Disaster**

**AFFECTED IRM(s)/SUBSECTION(s): 3.11.212**

**CHANGE(s):**

### **IRM 3.11.212.1(2) Corrected Wage and Investment to Taxpayer Services.**

(2) **Audience:** Tax examiners in Taxpayer Services (TS) Division, Submission Processing Service Centers, Code and Edit Units are the primary users of this IRM.

### **IRM 3.11.212.1.6 Corrected an incorrect IRM reference.**

(1) Submit IRM deviations in writing following instructions from IRM 1.11.2.2.3, When Procedures Deviate from the IRM, and elevate through proper channels for executive approval.

### **IRM 3.11.212.1.7(2) Corrected Wage and Investment to Taxpayer Services.**

(2) TAS uses Form 12412, Operations Assistance Request (OAR), to start the OAR process of referring a case to the Taxpayer Services (TS) Division, to affect the resolution of the taxpayer's problem. For more information, refer to IRM 13.1.19, TAS Operations Assistance Request (OAR) Process.

### **IRM 3.11.212.1.7.1(1) Corrected Wage and Investment to Taxpayer Services.**

(1) The National Taxpayer Advocate reached agreements with the Commissioners of the Taxpayer Services (TS) Division, Small Business/Self Employed (SB/SE) Division, Tax Exempt Government Entities (TEGE), Criminal Investigation (CI), Appeals, and Large Business and International (LB&I) that outline the procedures and responsibilities for processing Taxpayer Advocate Service (TAS) casework when either the statutory or delegated authority to complete case transactions rests

outside of TAS. These agreements are known as Service Level Agreements (SLAs).

**Exhibit 3.11.212-5 Added Oklahoma FEMA 4776-DR.**

If the extension request is due on or after the disaster period begin date, and by the disaster end date, consider the request timely filed if postmarked on or before the end date if the address on the extension is from the state listed, or the applicable FEMA number or disaster designation is notated on the extension or an attachment. Follow normal timely extension procedures for processing.

<b>State</b>	<b>Begin Date</b>	<b>End Date</b>	<b>FEMA #</b>	<b>Designation</b>
* Hawaii	08/08/2023	02/15/2024	4724-DR	Wildfires
* Florida	08/27/2023	02/15/2024	3596-EM	Tropical Storm Idalia
South Carolina	08/29/2023	02/15/2024	3597-EM	Hurricane Idalia
* Florida	08/27/2023	02/15/2024	4734-DR	Hurricane Idalia
Georgia	08/30/2023	02/15/2024	4738-DR	Hurricane Idalia
* Maine	09/15/2023	02/15/2024	3598-EM	Hurricane Lee
Massachusetts	09/15/2023	02/15/2024	3599-EM	Hurricane Lee
Louisiana	09/20/2023	02/15/2024	3600-EM	Seawater Intrusion
Guam	10/08/2023	02/15/2024	3601-EM	Tropical Storm Bolaven
North Mariana Islands	10/09/2023	02/15/2024	3602-EM	Tropical Storm Bolaven
Israel	10/07/2023	10/07/2024	Sec T-001-DR	Terrorist attack
U.S. Virgin Islands	10/25/2023	02/29/2024	3603-EM	Elevated Levels of Lead and Copper in the Water Supply
Illinois	09/17/2023	02/15/2024	4749-DR	Severe Storms and Flooding
Tennessee	12/9/2023	06/17/2024	4751-DR	Severe Storms and Tornadoes
Connecticut	01/10/2024	06/17/2024	3604-EM	Severe Storms, Flooding, and a Potential Dam Breach
* Rhode Island	09/10/2023	06/17/2024	4753-DR	Severe Storms, Flooding, and Tornadoes
* Maine	12/17/2023	06/17/2024	4754-DR	Severe Storm and Flooding
West Virginia	08/28/2023	06/17/2024	4756-DR	Severe Storms, Flooding, Landslides, and Mudslides
Michigan	08/24/2023	06/17/2024	4757-DR	Severe Storms, Tornadoes, and Flooding
California	01/21/2024	06/17/2024	4758-DR	Severe Storm and Flooding

Washington	08/18/2023	06/17/2024	4759-DR	Wildfires
Wrangell Cooperative Association of Alaska	11/20/2023	07/15/2024	4763-DR	Severe Storms, Landslides, and Mudslides
* Hawaii	08/08/2023	08/07/2024	4724-DR	Date for relief extended
* Maine	01/09/2024	07/15/2024	4764-DR	Severe Storms and Flooding
* Rhode Island	12/17/2023	07/15/2024	4765-DR	Severe Storms and Flooding
* Rhode Island	01/09/2024	07/15/2024	4766-DR	Severe Storms and Flooding
Oklahoma	04/25/2024	09/03/2024	4776-DR	Severe Storms, Straight-line Winds, Tornadoes, and Flooding

Disaster periods may sometimes overlap if there are multiple disasters that occur in a state. The extension request would be considered timely if postmarked on or before the last end date for that state. Overlapping dates will be indicated with an asterisk (\*) by the state's name. For more information see <http://www.tris.irs.gov/fema/>.