

IRM PROCEDURAL UPDATE

DATE: 02/28/2024

NUMBER: wi-03-0224-0299

SUBJECT: Disaster Extension Due Dates

AFFECTED IRM(s)/SUBSECTION(s): 3.11.212-5

CHANGE(s):

Exhibit 3.11.212-5 Added California FEMA 4758-DR and Washington FEMA 4759-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.

State	Begin Date	End Date	FEMA #	Designation
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

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/>.