

## IRM PROCEDURAL UPDATE

**DATE: 04/25/2023**

**NUMBER: wi-03-0423-0547**

**SUBJECT: Disaster Extension Due Dates**

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

### **Exhibit 3.11.212-5 Added Oklahoma FEMA 4706-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>
Mississippi	08/30/2022	02/15/2023	3582-EM	Water Crisis
Puerto Rico	09/17/2022	02/15/2023	3583-EM	Tropical Storm Fiona
Alaska	09/15/2022	02/15/2023	4672-DR	Severe Storm, Flooding, and Landslides
* Florida	09/23/2022	02/15/2023	4673-DR	Hurricane Ian
South Carolina	09/25/2022	02/15/2023	3585-EM	Hurricane Ian
North Carolina	09/28/2022	02/15/2023	3586-EM	Hurricane Ian
Illinois	07/25/2022	02/15/2023	4676-DR	Severe Storm and Flooding
* New York	11/18/2022	03/15/2023	3589-EM	Severe Winter Storm and Snowstorm
* Florida	11/07/2022	03/15/2023	4680-DR	Hurricane Nicole
* New York	12/23/2022	04/18/2023	3590-EM	Severe Winter Storm
* California	01/08/2023	10/16/2023	3591-EM	Severe Winter Storms, Flooding, and Mudslides
* California	12/27/2022	10/16/2023	4683-DR	Severe Winter Storms, Flooding, Landslides, and Mudslides
Alabama	01/12/2023	10/16/2023	4684-DR	Severe Storms, Straight-line Winds, and Tornadoes
Georgia	01/12/2023	10/16/2023	4685-DR	Severe Storms, Straight-line Winds, and Tornadoes
* California	03/09/2023	10/16/2023	3592-EM	Severe Winter Storms, Flooding, Landslides, and Mudslides
* New York	12/23/2022	05/15/2023	4694-DR	Severe Winter Storm and Snowstorm

Mississippi	03/24/2023	07/31/2023	4697-DR	Severe Storms, Straight-line Winds, and Tornadoes
Arkansas	03/31/2023	07/31/2023	4698-DR	Severe Storms and Tornadoes
Tennessee	03/31/2023	07/31/2023	4701-DR	Severe Storms, Straight-line Winds, and Tornadoes
Indiana	03/31/2023	07/31/2023	4704-DR	Severe Storms, Straight-line Winds, and Tornadoes
Oklahoma	04/19/2023	08/31/2023	4706-DR	Severe Storms, Straight-line Winds, and Tornadoes

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/>.