

## IRM PROCEDURAL UPDATE

**DATE: 01/23/2024**

**NUMBER: wi-03-0124-0112**

**SUBJECT: Disaster Extension Due Dates**

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

**CHANGE(s):**

### **Exhibit 3.11.212-5 Added Connecticut FEMA 3604-EM.**

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    |

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/>.