IRM PROCEDURAL UPDATE

DATE: 01/23/2024

NUMBER: wi-03-0124-0113

SUBJECT: Disaster Extension Due Dates

AFFECTED IRM(s)/SUBSECTION(s): 3.12.212-17

CHANGE(s):

Exhibit 3.12.212-17 Added Connecticut FEMA 3604-EM.

If the extension request is due on or after the disaster period begin date, and on or before 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 |
| 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 | 10/09/2023 | 02/15/2024 | 3602-EM | Tropical Storm Bolaven |
| Islands | | | | |
| Israel | 10/07/2023 | 10/07/2024 | Sec T-001- DR | Terrorist attack |
| U.S. Virgin | 10/25/2023/ | 02/29/2024 | 3603-EM | Elevated Levels of Lead and |
| Islands | | | | Copper in the Water Supply |
| Illinois | 09/17/2023 | 02/15/2024 | 4749-DR | Severe Storms and Flooding |
| Tennessee | 12/09/2023 | 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 timely filed 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.