

## IRM PROCEDURAL UPDATE

**DATE: 11/24/2023**

**NUMBER: wi-03-1123-1126**

**SUBJECT: Disaster Extension Due Dates**

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

**CHANGE(s):**

**Exhibit 3.11.212-5 Added U.S. Virgin Islands FEMA 3603-EM, and Illinois 4749-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
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	11/16/2023	3591-EM	Severe Winter Storms, Flooding, and Mudslides
* California	12/27/2022	11/16/2023	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	11/16/2023	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
Florida	04/12/2023	08/15/2023	4709-DR	Severe Storms, Tornadoes, and Flooding
Northern Mariana Islands	05/22/2023	10/2/2023	3593-EM	Typhoon Mawar
Guam	05/22/2023	10/2/2023	3594-EM	Typhoon Mawar
Hoopa Valley Tribal Nation	02/14/2023	06/30/2023	4707-DR	Severe Winter Storms and Mudslides
*Vermont	07/09/2023	11/15/2023	3595-EM	Flooding
*Vermont	07/07/2023	11/15/2023	4720-DR	Severe Storms and Flooding
Hawaii	08/08/2023	02/15/2024	4724-DR	Wildfires
Mississippi	06/14/2023	10/16/2023	4727-DR	Severe Storms, Straight-line Winds, and Tornadoes
*Illinois	06/29/2023	10/31/2023	4728-DR	Severe Storms and Flooding
Alaska	05/12/2023	10/31/2023	4730-DR	Flooding
* 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-DR	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
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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/>.