

IRM PROCEDURAL UPDATE

DATE: 09/19/2024

NUMBER: ts-03-0924-0985

SUBJECT: Disaster Extension Due Dates

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

CHANGE(s):

Exhibit 3.11.212-5 Added Connecticut FEMA 3612-EM, New York FEMA 3613-EM, Louisiana FEMA 3614-EM and Pennsylvania FEMA 4815-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
Wrangell Cooperative Association of Alaska	11/20/2023	07/15/2024	4763-DR	Severe Storms, Landslides, and Mudslides
* Hawaii	08/08/2023	08/07/2024	4724-DR	Date for relief extended
* Maine	01/09/2024	07/15/2024	4764-DR	Severe Storms and Flooding
* Rhode Island	12/17/2023	07/15/2024	4765-DR	Severe Storms and Flooding
* Rhode Island	01/09/2024	07/15/2024	4766-DR	Severe Storms and Flooding
* Oklahoma	04/25/2024	09/03/2024	4776-DR	Severe Storms, Straight-line Winds, Tornadoes, and Flooding
Ohio	03/14/2024	09/03/2024	4777-DR	Tornadoes
Nebraska	04/25/2024	09/03/2024	4778-DR	Severe Storms, Straight-line Winds, and Tornadoes
* Iowa	04/26/2024	10/15/2024	4779-DR	Severe Storms and Tornadoes
* Massachusetts	09/11/2023	07/31/2024	4780-DR	Severe Storms and Flooding
* Texas	04/26/2024	11/01/2024	4781-DR	Severe Storms, Straight-line Winds, Tornadoes and Flooding
* Kentucky	04/02/2024	11/01/2024	4782-DR	Severe Storms, Straight-line Winds, Tornadoes, Landslides, and Mudslides
* West Virginia	04/02/2024	11/01/2024	4783-DR	Severe Storms, Straight-line Winds, Tornadoes, Flooding, Landslides, and Mudslides
* Iowa	06/03/2024	11/01/2024	4784-DR	Severe Storms, Tornadoes, and Flooding
Arkansas	06/03/2024	11/01/2024	4788-DR	Severe Storms, Straight-line Winds, Tornadoes,

				and Flooding
Mississippi	04/08/2024	11/01/2024	4790-DR	Severe Storms, Straight-line Winds, Tornadoes, and Flooding
* Oklahoma	05/19/2024	11/01/2024	4791-DR	Severe Storms, Straight-line Winds, Tornadoes, and Flooding
Florida	05/10/2024	11/01/2024	4794-DR	Severe Storms, Straight-line Winds, Tornadoes, and Flooding
New Mexico	06/17/2024	11/01/2024	4795-DR	South Fork Fire, Salt Fire, and Flooding
* Iowa	06/16/2024	11/01/2024	4796-DR	Severe Storms, Flooding, Straight-Line Winds, and Tornadoes
* West Virginia	04/11/2024	11/01/2024	4787-DR	Severe Storms, Flooding, Landslides, and Mudslides
* Texas	07/05/2024	02/03/2025	4798-DR	Hurricane Beryl
* Iowa	06/16/2024	11/01/2024	4796-DR	Severe Storms, Flooding, Straight-line Winds, and Tornadoes
Missouri	05/19/2024	02/03/2025	4803-DR	Severe Storms, Straight-line Winds, Tornadoes, and Flooding
* Kentucky	05/21/2024	02/03/2025	4804-DR	Severe Storms, Straight-line Winds, Tornadoes, Landslides, and Mudslides
* Florida	08/01/2024	02/03/2025	3605-EM	Tropical Storm Debby
* South Carolina	08/04/2024	02/03/2025	3606-EM	Hurricane Debby
Minnesota	06/16/2024	02/03/2025	4797-DR	Severe Storms and Flooding
Georgia	08/04/2024	02/03/2025	3607-EM	Hurricane Debby
North Carolina	08/05/2024	02/03/2025	3608-EM	Tropical Storm Debby
* Vermont	08/08/2024	02/03/2025	3609-EM	Tropical Depression Debby
* Florida	08/01/2024	02/03/2025	4806-DR	Hurricane Debby
Puerto Rico	08/13/2024	02/03/2025	3610-EM	Tropical Storm Ernesto
South Dakota	06/16/2024	02/03/2025	4807-DR	Severe Storms, Straight-line Winds, and Flooding
Minnesota	06/16/2024	02/03/2025	4797-DR	Severe Storms and Flooding
* Vermont	07/09/2024	02/03/2025	4810-DR	Severe Storms, Flooding, Landslides, and Mudslides
U.S. Virgin Islands	08/13/2024	02/03/2025	3611-EM	Tropical Storm Ernesto

Connecticut	08/18/2024	02/03/2025	3612-EM	Severe Storms, Flooding, Landslides, and Mudslides
New York	08/18/2024	02/03/2025	3613-EM	Severe Storm and Flooding
Louisiana	09/10/2024	02/03/2025	3614-EM	Tropical Storm Francine
Pennsylvania	08/09/2024	02/03/2025	4815-DR	Tropical Storm Debby

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/>.