

## IRM PROCEDURAL UPDATE

**DATE: 10/09/2024**

**NUMBER: ts-03-1024-1025**

**SUBJECT: Disaster Due Dates; Error Code 135 Added Instructions for Form 4868**

**AFFECTED IRM(s)/SUBSECTION(s): 3.12.212**

**CHANGE(s):**

**IRM 3.12.212.10.8 Added instructions to change extension dates that are adjusted for weekend and /or holiday back to the 15th for entry in Field 01ED, extended due date.**

(1) Screen display for Error Code 135:

Field	Field Name
01ED	Extended Due Date

(2) **Invalid Conditions:**

- a. The extended due date is earlier than the due date.
- b. The extended due date is later than the due date plus 6 months, and the file location code (FLC) is not 20 or 21.
- c. The extended due date is later than 20241215, FLC is 20 or 21, and the blocking series is not 400-499.

**Note:** Only Form 2350 (blocking series must be 400-499) is allowed an extended due date beyond 20241215.

(3) **Correction Procedures:**

- a. Form 4868: Correct coding and transcription.
- b. For an approved extension and no received date is present: Enter 20241015 in Field 01ED.
- c. For a denied extension: Enter 20240415 in Field 01ED. See IRM 3.12.212.4 and Exhibit 3.12.212-14. If the extension is for a prior year, enter the due date for that tax period.
- d. If the extension is for a taxpayer abroad who is requesting an extension of time longer than 6 months and the request was timely filed, the request must be processed in AUSPC. If received at another campus, SSPND 650 for transshipment.

- e. If the extended due date was adjusted for weekend and/or holiday, change the day to the 15th of the month. For example, if Form 4868 shows December 16, due to the 15th falling on a weekend, enter December 15 in field 01ED.
- f. AUSPC only: If the extension is for a taxpayer abroad who is requesting an extension of time longer than 6 months and the request was timely filed, SSPND 610 for renumbering using the International FLC.

**Caution:** MeF Form 2350 (Program 44750) - If the extension of time to file date on line 1 of Form 2350 is later than 12/15, the extension form **must** be suspended 610 for renumbering as a paper extension form using FLC 20 and Blocking Series 400-499.

**(4) Correction Procedures:**

- a. AUSPC Only - Form 2350: Correct coding and transcription.
- b. If the extended due date was adjusted for weekend and/or holiday, change the day to the 15th of the month. For example, if Form 2350 shows July 16 due to the 15th falling on a weekend, enter July 15 in Field 01ED.
- c. If the document requests an extension of more than 6 months and has been numbered with the incorrect blocking series, SSPND 610 for renumbering using FLC 20 in blocking range 400-499.

**Note:** MeF Form 2350 (Program 44750) with an extension date on line 1 later than 12/15 must be suspended for renumbering.

- d. If the extension was denied by Code and Edit, enter 20240615 in Field 01ED.
- e. If the extension was approved by Code and Edit, enter the date underlined on line 1 or edited in the City, town, or post office, state, and ZIP code line in Field 01ED.

**Exhibit 3.12.212-17 Added Illinois FEMA 4819-DR, Florida FEMA 3615-EM, Georgia FEMA 3616-EM, North Carolina FEMA 3617-EM, Alabama FEMA 3618-EM, South Carolina FEMA 3619-EM, Tennessee FEMA 3620-EM, Virginia FEMA 3621-EM, and Washington FEMA 4823-DR.**

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 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	12/09/2023	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
* 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 Storm, 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	3640-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
Illinois	07/3/2024	02/03/2025	4819-DR	Severe Storms, Tornadoes, Straight-line Winds, and Flooding
* Florida	09/23/2024	05/01/2025	3615-EM	Tropical Storm Helene
* Georgia	09/24/2024	05/01/2025	3616-EM	Hurricane Helene
* North Carolina	09/25/2025	05/01/2025	3617-EM	Hurricane Helene
Alabama	09/22/2024	05/01/2025	3618-EM	Hurricane Helene
*South Carolina	09/25/2024	05/01/2025	3619-EM	Hurricane Helene
Tennessee	09/26/2024	05/01/2025	3620-EM	Tropical Storm Helene
Virginia	09/25/2024	05/01/2025	3621-EM	Post-Tropical Cyclone Helene
Washington	06/22/2024	02/03/2025	4823-DR	Wildfires

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.