

IRM PROCEDURAL UPDATE

DATE: 03/10/2025

NUMBER: ts-03-0325-0326

SUBJECT: Disaster Extension Due Dates

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

CHANGE(s):

Exhibit 3.11.212-5 Added West Virginia FEMA 4861-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
Alabama	09/22/2024	05/01/2025	3618-EM	Hurricane Helene
Alaska	08/05/2024	05/01/2025	4836-DR	Flooding
* Arizona	07/10/2024	02/03/2025	4833-DR	Watch Fire
* Arizona	08/22/2024	02/03/2025	4840-DR	Flooding
California	01/07/2025	10/15/2025	4856-DR	Wildfires & Straight-line Winds
Connecticut	08/18/2024	02/03/2025	3612-EM	Severe Storms, Flooding, Landslides, and Mudslides
Crow Tribe of Montana	08/06/2024	02/03/2025	4847-DR	Severe Storm and Straight-Line Winds
* Florida	08/01/2024	02/03/2025	3605-EM	Tropical Storm Debby
* Florida	08/01/2024	02/03/2025	4806-DR	Hurricane Debby
* Florida	09/23/2024	05/01/2025	3615-EM	Tropical Storm Helene
* Florida	10/05/2024	05/01/2025	3622-EM	Hurricane Milton
* Florida	10/05/2024	05/01/2025	3623-EM	Hurricane Milton
* Florida	09/23/2024	05/01/2025	4828-DR	Hurricane Helene
* Georgia	08/04/2024	02/03/2025	3607-EM	Hurricane Debby
* Georgia	09/24/2024	05/01/2025	3616-EM	Hurricane Helene
* Georgia	09/24/2024	05/01/2025	4830-DR	Hurricane Helene
Illinois	07/13/2024	02/03/2025	4819-DR	Severe Storms, Tornadoes, Straight-line Winds, and Flooding
Kentucky	05/21/2024	02/03/2025	4804-DR	Severe Storms, Straight-line Winds, Tornadoes, landslides, and Mudslides
Kentucky	02/14/2025	11/03/2025	3624-EM	Severe Storms, Straight-line

				Winds, Flooding, and Landslides
Louisiana	09/10/2024	02/03/2025	3614-EM	Tropical Storm Francine
Minnesota	06/16/2024	02/03/2025	4797-DR	Severe Storms and Flooding
Missouri	05/19/2024	02/03/2025	4803-DR	Severe Storms, Straight-line Winds, Tornadoes, and Flooding
Montana - Crow Tribe of Montana	08/06/2024	02/03/2025	4847-DR	Severe Storm and Straight-Line Winds
New Mexico	10/19/2024	05/01/2025	4843-DR	Severe Storms and Flooding
New York	08/18/2024	02/03/2025	3613-EM	Severe Storm and Flooding
* North Carolina	08/05/2024	02/03/2025	3608-EM	Tropical Storm Debby
* North Carolina	09/25/2024	05/01/2025	3617-EM	Hurricane Helene
* North Carolina	09/25/2024	05/01/2025	4827-DR	Hurricane Helene
Pennsylvania	08/09/2024	02/03/2025	4815-DR	Tropical Storm Debby
Puerto Rico	08/13/2024	02/03/2025	3610-EM	Tropical Storm Ernesto
Saint Regis Mohawk Tribe	08/08/2024	02/03/2025	4818-DR	Severe Storms and Flooding
* South Carolina	08/04/2024	02/03/2025	3606-EM	Hurricane Debby
* South Carolina	09/25/2024	05/01/2025	3619-EM	Hurricane Helene
* South Carolina	09/25/2024	05/01/2025	4829-DR	Hurricane Helene
* South Dakota	06/16/2024	02/03/2025	4807-DR	Severe Storms, Straight-line Winds, and Flooding
* South Dakota	07/13/2024	02/03/2025	4842-DR	Severe Storms, Straight-line Winds, and Flooding
* Tennessee	09/26/2024	05/01/2025	3620-EM	Tropical Storm Helene
* Tennessee	09/26/2024	05/01/2025	4832-DR	Tropical Storm Helene
* Tennessee	09/26/2024	05/01/2025	4832-DR	Hurricane Helene
Texas	07/05/2024	02/03/2025	4798-DR	Hurricane Beryl
U.S. Virgin Islands	08/13/2024	02/03/2025	3611-EM	Tropical Storm Ernesto
* Vermont	08/08/2024	02/03/2025	3609-EM	Tropical Depression Debby
* Vermont	07/09/2024	02/03/2025	4810-DR	Severe Storms, Flooding, Landslides, and Mudslides
* Virginia	09/25/2024	05/01/2025	3621-EM	Post-Tropical Cyclone Helene
* Virginia	09/25/2024	05/01/2025	4831-DR	Hurricane Helene
Washington	06/22/2024	02/03/2025	4823-DR	Wildfires
* West Virginia	09/25/2024	05/01/2025	4851-DR	Post-Tropical Storm Helene
* West Virginia	02/15/2025	11/03/2025	4861-DR	Severe Storm, Straight-line Winds, Flooding, Landslides, and Mudslides

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/>.