

A Report of the  
NATIONAL ACADEMY OF PUBLIC ADMINISTRATION'S  
CENTER FOR INTERGOVERNMENTAL PARTNERSHIPS

## Strategies for States to Weather Disaster-Related Income Tax Extensions



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June 2025

A Report by the

NATIONAL ACADEMY OF PUBLIC ADMINISTRATION'S  
CENTER FOR INTERGOVERNMENTAL PARTNERSHIPS

For the National Association of State Budget Officers (NASBO)

# **Strategies for States to Weather Disaster-Related Income Tax Extensions**



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## About the Academy



The National Academy of Public Administration (the Academy) is an independent, non-profit, and nonpartisan organization established in 1967 and chartered by Congress in 1984. It provides expert advice to government leaders in building more effective, efficient, accountable, and transparent organizations. To carry out this mission, the Academy draws on the knowledge and experience of its approximately 1,000 Fellows, including former cabinet officers, Members of Congress, governors, mayors, and state legislators, as well as prominent scholars, career public administrators, and non-profit and business executives. The Academy helps public institutions address their most critical governance and management challenges through in-depth studies and analyses, advisory services and technical assistance, congressional testimony, forums and conferences, and online stakeholder engagement. Learn more about the Academy and its work at [www.NAPAwash.org](http://www.NAPAwash.org).

## About the Center for Intergovernmental Partnerships



The Academy established the Center for Intergovernmental Partnerships (the Center) in September 2021 in recognition of the fact that no significant public problem fits entirely within one government agency or even one level of government. The Center helps identify intergovernmental gaps and serves as a forum for dialogue and problem-solving on those issues across local, state, tribal, territorial, and federal levels of government. Through convenings, collaboration, and research, the Center will be a hub for solutions to our society's biggest intergovernmental challenges. It will bring leaders from every level of government and relevant sectors together to design solutions that create new governance models for the 21st century.

## About the National Association of State Budget Officers



NASBO advances state budget practices through research, policy analysis, education, and knowledge sharing among its members. For 80 years, the National Association of State Budget Officers (NASBO) has been the professional membership organization for budget and finance officers. As the chief financial advisors to our nation's governors, NASBO members are influential decision makers in state government. They guide their states in analysis of budget options and formation of sound public policy.

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## Foreword

The National Academy of Public Administration (the Academy) is pleased to present this report on how states can prepare for and mitigate the impact of federal disaster-related tax extensions on their budgets. This work, commissioned by the National Association of State Budget Officers (NASBO), addresses a growing challenge that could affect state governments' fiscal stability and operational efficiency as they respond to the many challenges of disasters.

The Academy's research highlights the need for a more nuanced approach to disaster-related tax extensions that balances the immediate needs of disaster-affected taxpayers with ensuring states can meet their financial obligations. The insights and recommendations presented in this report will serve as a valuable resource for policy makers, state budget officers, and other stakeholders as they navigate the complexities of disaster-related tax relief.

We thank NASBO for its support and collaboration throughout this project. We also thank the state officials, IRS representatives, and other experts who contributed their time and expertise to this important work. Together, we can build a more resilient and responsive tax system that provides all taxpayers and stakeholders with the vital services they deserve.

James-Christian Blockwood, President and CEO, National Academy of Public Administration

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## Acronyms and Abbreviations

Academy	National Academy of Public Administration
AGI	Adjusted Gross Income
CIT	Corporate Income Tax
FEMA	Federal Emergency Management Agency
IRC	Internal Revenue Code
IRS	Internal Revenue Service
NASBO	National Association of State Budget Officers
PIT	Personal Income Tax
USC	United States Code

## Executive Summary

The Internal Revenue Service (IRS) extends federal income tax payment and filing deadlines when certain federal disasters are declared. States that collect income tax usually follow suit. While essential for providing relief to affected taxpayers, these extensions pose significant fiscal challenges for states. They can delay income tax filings and payments, disrupting state revenue forecasting, budget planning, and fiscal year-end balancing. As disasters become more frequent and IRS policies expand the scope and duration of relief, the financial and operational risks to states have grown.

This report, prepared by the National Academy of Public Administration's Center for Intergovernmental Partnerships for the National Association of State Budget Officers (NASBO), examines the implications of these extensions and offers actionable strategies for mitigation. It draws on interviews with state and federal officials, analysis of IRS and FEMA policies, and examination of California's 2023 experience, which highlighted the cascading effects of delayed revenue on budget development and fiscal stability. The main findings are:

- **IRS extensions can last up to one year** and are often issued without direct communication with states.
- **Most states conform to federal tax deadlines**, making them vulnerable to disruptions in revenue collection.
- **Delayed filings interfere with revenue estimation**, a foundational step in the budget cycle.
- **States with high reliance on income tax** are especially at risk of budget shortfalls and cash flow issues.
- **Communication gaps between the IRS and states** exacerbate uncertainty and hinder a timely response.
- **California's 2023 experience may illustrate a worst-case scenario**, but one that any state reliant on the income tax as a revenue source could easily face.

To ensure disaster-related tax relief supports recovery without undermining fiscal stability, states must proactively plan for potential disruptions. Improved communication, coordination, and education among states, NASBO, and the IRS are essential to building a more resilient and responsive intergovernmental tax system.

Several measures could lessen the impact and improve the disaster-related tax extension process. This report's recommendations emphasize that states need to better understand federal extensions to plan for their effects and that the IRS should be better educated on state budget and legislative processes. NASBO and associations can

- Educate state officials on IRS extension policies and their fiscal impacts.
- Facilitate direct communication and coordination between the IRS and state officials.
- Provide IRS officials with a foundational understanding of state budget processes.

States can also take steps to limit the impact, such as

- Develop awareness of IRS disaster-related extension policies.
- Create impact scenarios and contingency plans for delayed revenue.
- Explore legislative and administrative options to mitigate disruptions, including potential decoupling from federal deadlines.

These strategies can ensure that disaster-related tax relief supports taxpayers in need while minimizing the adverse impacts on state budgets.

## Introduction

The National Academy of Public Administration (the Academy), an independent, nonprofit, nonpartisan, congressionally chartered organization, was asked by the National Association of State Budget Officers (NASBO) to research disaster-related tax extensions and develop resources for states and associations to limit their impact on state budgets. NASBO is an independent, nonpartisan, nonprofit organization that works to advance state budget practices.

When certain major disasters occur in the United States, the IRS extends filing and payment deadlines as a form of taxpayer relief. The timing and length of these extensions can lead to challenges for the many states that conform to IRS deadlines.<sup>1</sup> Changes to IRS policies and procedures in 2014, 2019, and 2021 established a 120-day minimum for extensions and expanded areas eligible for relief. These changes, along with the increasing frequency, severity, and geographic spread of disasters, will likely lead to more states facing extension-related fiscal challenges such as delayed revenue and reporting, interrupted state budget cycles, and reduced fiscal capacity to help affected communities.

The report includes two sets of recommendations. The first set proposes strategies that NASBO and other associations can use to help educate, promote coordination, and improve communication regarding disaster-related tax extensions. The second set is directed to states and focuses on steps officials can take to prepare for the challenges disaster-related tax extensions can cause.

This project was conducted in multiple phases. The initial phase focused on collecting and analyzing information.

- Interviews with state budget officials and association representatives focused on the impact of disaster-related tax deadline extensions.
- Interviews with IRS officials explored their processes, policies, and requirements.
- A review of the Federal Emergency Management Agency (FEMA) and other documents concentrated on policy, program, and statutory requirements.

The next phase involved the presentation of preliminary findings at two roundtable sessions.

- The first roundtable occurred virtually on August 22, 2024, and included state budget and revenue officials and state organizations.
- The second roundtable occurred at the NASBO Fall meeting in Cleveland, Ohio, on October 3-5, 2024.

Both sessions allowed NASBO and the Study Team to receive feedback on the challenges and proposed solutions.

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<sup>1</sup> American Samoa, Guam, the Northern Marianas, Puerto Rico, and the U.S. Virgin Islands are eligible for disaster declarations and related income tax extensions. However, not all income earned in these territories is subject to federal income tax. Tribal lands are also eligible for disaster declarations and related income tax extensions.

# Disaster-Related Income Tax Extensions Can Create Revenue and Budgeting Challenges for States

The IRS issues disaster-related tax extensions to provide tax relief for individuals and businesses experiencing hardship from certain disasters. This section briefly describes disaster declarations, disaster-related income tax extensions, state budgeting processes, and how extensions can interfere with those processes.

## The Stafford Act Authorizes Governors to Request a Federal Disaster Declaration

The Stafford Act (42 USC 5121, et seq.) is a 1988 amendment of the Disaster Relief Act of 1974 and the centerpiece of federal disaster response and recovery policy. It establishes the process for federal disaster declarations, authorizes agencies to help individuals and communities in the wake of disasters, and provides funding for preparedness, mitigation, and resilience activities. Under certain circumstances, the President can declare a disaster or emergency directly.<sup>2</sup>

Disaster declarations are relatively common. In 2023 alone, disasters in 39 states and 3 territories led to new disaster declarations in 1,114 (almost one-third of all) counties and county equivalents in the United States.

## The IRS Issues Extensions in Response to Certain Disasters

The Stafford Act (42 USC 5121, et seq.)<sup>3</sup> authorizes the President to declare two types of disasters: emergencies and major disasters. It also allows for two broad types of assistance: individual and public. The box below describes these categories.

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<sup>2</sup> For more information, see Appendix 2 and <https://www.fema.gov/disaster/how-declared>.

<sup>3</sup> The [Robert T. Stafford Disaster Relief and Emergency Assistance Act](#) (Stafford Act; 42 USC 5121, et seq.) is a 1988 amendment of the Disaster Relief Act of 1974 and the centerpiece of federal disaster response and recovery policy. It establishes the process for federal disaster declarations, authorizes agencies to help individuals and communities in the wake of disasters, and provides funding for preparedness, mitigation, and resilience activities. Under certain circumstances, the president can also declare a disaster or emergency directly. See <https://www.fema.gov/disaster/how-declared>.

## Two Types of Disasters, Two Types of Assistance

The Stafford Act authorizes two types of disaster declarations, each of which can receive one or both types of assistance.

An emergency measures declaration is typical for incidents requiring immediate federal assistance to save lives, protect property, and ensure public safety.

A major disaster declaration is for more severe incidents that require a broader range of federal assistance.

Public assistance helps state, local, Tribal, and territorial governments and certain private non-profits with costs related to debris removal, emergency protective measures, and restoring infrastructure.

Individual assistance supports individuals and households with uninsured or underinsured necessary expenses and serious needs, such as immediate housing assistance and medical expenses.

## ***Initial and Subsequent Extensions Can Last up to One Year with No Published Criteria to Determine the Length***

Internal Revenue Code (IRC) Sec. 7508A and internal IRS policies govern disaster-related tax extensions. The IRC states that such extensions must be a minimum of 60 days and can last no longer than one year from the date of the disaster. In 2014, an internal policy established a 120-day minimum.<sup>4</sup> Further extensions beyond the initial relief deadline can be of any length as long as the total does not exceed the one-year maximum. IRS regulations do not establish criteria for determining the length of subsequent extensions or specify who can request them, such as the Governor or a member of Congress. As a result, state officials cannot anticipate when the IRS will further delay deadlines or for how long. From December 2022 to September 2024, the IRS granted 67 extensions covering some or all of 37 states and 5 territories. The average relief lasted 204 days (more than 6 months) from the date of the event.

## ***Areas Covered by Extensions Have Expanded Since 2019***

Policy changes and amendments to the law in 2019 and 2021 expanded relief, allowing extensions to apply to larger areas. Beginning in 2019, if any part of the disaster area received “individual assistance,” all areas under the declaration would qualify for the extension. For example, in April 2025, 12 counties in West Virginia were under a disaster declaration related to multiple events that began on February 15, 2025. All 12 counties were designated for public assistance, and 7 of those counties were also designated for individual assistance. The IRS has granted relief to all 12

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<sup>4</sup> A provision to grant tax extensions was part of the original Stafford Act. The 60-day minimum was codified in 2019, even though the IRS practice since 2014 had been to grant a minimum 120 days. See 26 USC § 7508A and IRC Sec. 7508A.

[counties](#). Before the 2019 change, only the seven counties designated for individual assistance would have been granted relief.

In 2021, the IRS began providing disaster-related extensions to areas under “emergency measures” declarations. The first such action was related to Hurricane Ida (late August 2021) in Mississippi, when 24 counties were placed under an emergency measures declaration. A later major disaster declaration covered all 82 counties in the state. The deadline for the entire state was eventually pushed to February 15, 2022, almost 6 months later.

### ***The IRS Is Not Required to Provide Advance Notice or Communicate Directly with States about the Length of Initial or Subsequent Extensions***

Notices are posted on the IRS website, “[Tax Relief in Disaster Situations](#).” State officials must check this webpage regularly to see the current status of extensions. Consultation with states is not required, nor is direct communication or notification. However, state officials have reported improved communication with the IRS regarding more recent disasters in Hawaii and California.

The IRS extension process aligns with the disaster declaration process but can conflict with the typically more deadline-driven state budget processes. The next section describes the typical steps in those processes.

### ***An Extension Can Help Cash-strapped Taxpayers—if They Learn about it in Time***

The IRS notification process for disaster-related tax extensions does not easily reach the general tax-paying public. As a result, those who file before the extension is announced or who do not receive notification from a tax preparer will not be able to take advantage of the extension. Professional tax preparers and online service providers can quickly inform their clients about an extension, and state officials can also help spread the word, but only if they receive sufficient notice. Having an established, accessible, wide-reaching communication plan can help inform all taxpayers of extensions or other tax-related updates.

## **The State Budget Process and Role of Revenue Estimates**

State budget processes involve intricate coordination and timing to develop and enact a balanced budget. Because this process depends so heavily on accurate revenue projections and stable fiscal assumptions, it is particularly vulnerable to external disruptions. Unplanned filing extensions can disrupt the process, forcing states to postpone decision making or act despite missing information, revise budgets mid-cycle, delay appropriations, or even reconsider policy priorities.

Budget preparation is generally a year-long activity, starting in the summer for most states. Typically, budget offices start by issuing instructions to state agencies to guide their budget requests. Then, agencies submit their requests to the governor through the budget office. These requests are incorporated into an overall executive budget document, which typically serves as the starting point for budget deliberations. NASBO’s 2021 publication, [Budget Processes in the States](#), provides detailed information about the budget cycle and related processes; except as otherwise noted, all information in this section is sourced from this document. Below, the major steps in the process are discussed.



## ***Revenue Estimates***

Revenue estimates or forecasts are critical components of the state budget cycle. These forecasts project the amount of revenue that will be available and are essential for determining spending targets and overall budget planning since states are required to balance their budgets.

States vary in their degree of collaboration between the executive branch and the legislature in determining revenue projections. Revenue projections may be developed solely by the executive branch, separately by both the budget office (or another executive branch agency) and the legislature or as part of a consensus forecasting process involving both branches.

States typically use many types of data and information to prepare revenue estimates. These may include:

- **Economic Indicators:** GDP growth, employment rates, inflation rates, personal income growth, and other measures indicate various activities that may be directly taxable or that tend to support taxable activity.
- **Economic Analysis:** Detailed economic analysis can help state officials understand broader economic trends and their potential impact on state revenues.
- **Past Revenue Data:** Historical revenue collections can reveal trends and patterns that can inform future projections. Growth rates of various revenue sources, such as income, sales, and corporate taxes, can also inform future collections estimates.
- **Quarterly and Annual Income Tax Filings:** Data from quarterly and annual income tax filings provide timely information on tax receipts. Various other filings provide data and information on typically smaller revenue streams.
- **Monthly and Quarterly Monitoring:** States closely monitor actual revenue collections to ensure they align with estimates. Changes in economic conditions may portend coming changes in revenue.
- **Legislative Changes:** New legislation or changes in tax policy may necessitate adjustments to revenue estimates.

Revenue estimates may be revised during the budget development process. Most states release official revenue forecasts two or three times each year. These updates are typically timed around key milestones in the budget process, such as before or concurrent with the governor's budget release and the legislature's budget adoption.

## ***Budget Guidance and Agency Requests***

Informed by the state's revenue picture, the state budget office provides guidance to agencies for their budget requests, including financial assumptions and policy guidance on the governor's priorities. Agencies then submit their budget requests to the governor, typically in the fall.

## ***Executive and Legislative Branch Reviews***

The budget office staff reviews the requests and makes recommendations to the governor based on gubernatorial priorities and to ensure budget balance. The governor's revisions are incorporated into the governor's balanced budget proposal, which the staff then presents to the

legislature, highlighting key priorities. The legislature reviews agencies' budget proposals, usually in committee hearings. Most commonly, each chamber of the legislature approves its own version of the budget, with a conference committee appointed to resolve differences. The legislature passes the budget, which is then sent to the governor to sign into law.

### ***Budget Cycle Length***

More than half of the states (30) have a one-year budget cycle, while the other 20 use a biennial cycle. Some states that use biennial budgeting have a supplemental budget process for the second year.

## **Extensions Can Disrupt State Revenue and Budget Cycles**

Disaster-related tax extensions can create fiscal challenges by delaying revenue and interrupting state budget cycles. These effects are in addition to the impact of the disaster itself, which can reduce taxable economic activity and also lead the state to collect less revenue. The discussion below focuses on the key characteristics of states' revenue and budget cycles and how extensions interact with those characteristics to create potential disruption.

### ***Most States Levy an Income Tax, but Reliance Varies***

Many states and territories levy an income tax, and it is an important revenue source for many of them. In 2024, 41 states, 3 territories, and the District of Columbia reported collecting both personal (PIT) and corporate income tax (CIT) revenue. Four additional states reported collecting only CIT, and five states did not collect either.

Reliance on income taxes varies across states and territories. In most states, income tax provides the largest share of state revenue collections. States with a greater reliance on income tax are more vulnerable to the disruption of disaster-related extensions, as more revenue is at risk of delay. Table 1 categorizes states by reliance on personal and corporate income taxes as a share of own-source revenue. Detailed data for states and territories is included in Appendix 1.

Table 1. State Reliance of Personal and Corporate Income Tax (PIT and CIT) as a Share of Own-source Revenue, 2024

More than 60 percent (13 states and 1 territory)			
California	Massachusetts	New York	Virginia
Colorado	Michigan	Oregon	U.S. Virgin Islands
Iowa	Missouri	Utah	
Maryland	Montana	Vermont	
40 – 60 percent (24 states and the District of Columbia)			
Alabama	Idaho	Minnesota	Pennsylvania
Arizona	Illinois	Mississippi	South Carolina
Arkansas	Indiana	Nebraska	West Virginia
Connecticut	Kansas	New Jersey	Wisconsin
Delaware	Kentucky	North Carolina	
District of Columbia	Louisiana	Ohio**	
Georgia	Maine	Oklahoma	
Less than 40 percent and more than zero (8 states and 2 territories)			
Alaska*	Guam	New Hampshire*	Puerto Rico
Florida*	Hawaii	New Mexico	Rhode Island
		North Dakota	Tennessee*
None (5 states)			
Nevada	Texas	Washington	Wyoming
South Dakota			

\* New Hampshire, Tennessee, Florida, and Alaska report no revenue from personal income tax.

\*\* Ohio's commercial activity tax (a gross receipts tax) is counted as corporate income tax revenue in this analysis.

Source: National Association of State Budget Officers, *Fiscal Survey of the States* (Fall 2024). National Academy of Public Administration calculations based on Table 15, "Fiscal 2024 General Fund Revenue Collections Compared to Original Estimates in Fiscal 2024 Enacted Budgets (Millions)" Preliminary Actuals.

## Most States Conform to the Federal Internal Revenue Code

State tax conformity refers to the practice of aligning the state tax codes with the federal IRC, including filing and payment deadlines. This alignment simplifies tax compliance for taxpayers and administration for tax authorities by standardizing income definitions, the allowability of deductions and credits, filing procedures, and other provisions.<sup>5</sup> State tax forms rely on calculations made (and reported) to the IRS; more than half (36) use the federal adjusted gross income (AGI), and five use federal taxable income. Issuing new forms or worksheets to decouple this calculation would create extra steps for filers.

There are two main types of conformity: static and rolling.

- **Static conformity** means that a state adopts the IRC as it existed on a specific date. For example, a state might conform to the IRC as of January 1, 2020. Any changes to the federal tax code after that date do not automatically apply to the state's tax code. States with static conformity must pass new legislation to update their tax codes to reflect federal changes, including changes in filing and payment deadlines. These states must decide to

<sup>5</sup> Eighteen states have "static conformity," meaning that they adopted the IRC as it existed on a specific date. States with static conformity would have to update their tax codes to shift filing and payment deadlines. An additional three states have some features of both rolling and static conformity. Two states do not conform.

align their deadlines with the new federal dates. This process can be time-consuming and infeasible within the required legislative timeframe, leading to confusion and increased workload for various customers and stakeholders. As of March 2024, 18 states have static conformity.

- **Rolling conformity**, conversely, means that a state automatically adopts changes to the IRC as they occur.<sup>6</sup> This approach ensures that the state's tax code remains aligned with the federal code without the need for additional legislative action. Rolling conformity provides greater consistency and predictability for taxpayers, as they do not have to navigate as many differing state and federal tax rules. For states with rolling conformity, changes in federal deadlines automatically affect state deadlines. As of March 2024, 24 states<sup>7</sup> have rolling conformity.

Some states that conform can override a federally enacted filing extension through legislative action. A special session may need to be called if the legislature is not in session when the extension is established. Four state legislatures (Montana, North Dakota, Texas, and Nevada) meet only in odd-numbered years. In the other 46 states, the legislature meets annually. In 2024, most states began their sessions in January or February and adjourned by the end of June. Eight state legislatures did not adjourn or adjourned in December. [More information about state legislative sessions is available from the National Conference of State Legislatures \(NCSL\).](#)

### ***Delayed Filings Interfere with Revenue Estimation and the Budget Cycle***

Revenue estimation is one of the first steps in the budget cycle. It provides the financial framework within which the entire budget is developed. The state budget office uses revenue estimates to set spending targets and provide financial assumptions to agencies for their budget requests. Revenue estimates rely heavily on timely data from income tax filings.

Delayed income tax filings due to a disaster-related tax extension can lead to a series of interconnected disruptions throughout the budget cycle, and states typically do not have much room to wait. Lengthy extensions mean the budget office must base revenue estimates on out-of-date or incomplete data. These estimates are used to develop agency guidance, the executive budget document, and, ultimately, for legislatures to enact appropriation bills. Adjustments are made as data and information become available, but those adjustments may be substantial if the disaster is severe or widespread.

### ***Extensions Can Postpone Important Fiscal Year-End Revenue***

Quarterly and annual filing data are also used to determine if previous estimates are on track or if a shortfall is looming. All states (other than Vermont) are legally required to balance their budgets each year. This requirement usually prohibits states from carrying a deficit into a new fiscal year. If a state encounters a revenue shortfall, it may need to cut spending, tap reserves, borrow, or find some other source of funds quickly. States counting on year-end tax revenue to cover expenses may find themselves scrambling to deal with potential revenue shortfalls.

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<sup>6</sup> *States conformity to the Internal Revenue Code (IRC)*, March 8, 2024, <https://us.aicpa.org/content/dam/aicpa/advocacy/tax/downloadabledocuments/aicpa-state-conformity-to-irc.pdf>

<sup>7</sup> Jamie C. Yesnowitz *States' rolling conformity to the Code and CARES Act*, February 21, 2024, <https://www.journalofaccountancy.com/issues/2021/feb/states-rolling-conformity-to-irs-code-and-cares-act.html>

Unlike the federal government, which ends its fiscal year on September 30<sup>th</sup>, most states (and one territory) end their fiscal year on June 30. Many states (on annual budget cycles) have approved or are nearing approval of the following year's budget by the time federal Tax Day occurs on April 15. Table 2 lists the fiscal year start dates for states, territories, and the District of Columbia.

*Table 2. State and Territory Fiscal Year Start Dates*

<b>April 1</b> (1 state)	New York			
<b>July 1</b> (46 states and 1 territory)	Alaska	Indiana*	Nebraska*	Rhode Island
	Arizona	Iowa	Nevada*	South Carolina
	Arkansas	Kansas	New Hampshire*	South Dakota
	California	Kentucky*	New Jersey	Tennessee
	Colorado	Louisiana	New Mexico	Utah
	Connecticut*	Maine*	North Carolina*	Vermont
	Delaware	Maryland	North Dakota*	Virginia*
	Florida	Massachusetts	Ohio*	Washington*
	Georgia	Minnesota*	Oklahoma	West Virginia
	Hawaii*	Mississippi	Oregon*	Wisconsin*
	Idaho	Missouri	Pennsylvania	Wyoming*
	Illinois	Montana*	Puerto Rico	
<b>September 1</b> (1 state)	Texas*			
<b>October 1</b> (2 states, 2 territories, and the District of Columbia)	Alabama	Guam	U.S. Virgin Islands	
	District of Columbia	Michigan		

Shading denotes states that do not collect an income tax. \*denotes that the state has a biennial budget cycle.

Source: National Association of State Budget Officers, "[Budget Processes in the States](#)," 2021. Table 1, "Budget Calendar." National Association of State Budget Officers, "[Proposed and Enacted Budgets](#)," 2024.

## ***Delayed Revenue Can Lead to More Serious Fiscal Consequences***

Delays in revenue collections can lead to cash flow challenges and end-of-year budget shortfalls that require states to make spending cuts in order to close a deficit. These events have cascading impacts throughout state government. Reduced budgets may force departments to cut positions and programs budgeted for the next fiscal year, and those same departments and programs may not have the cash necessary for daily and unplanned expenses. External state-funded activities could also experience impacts as they may no longer receive grants and other support necessary for them to achieve their mission and strategic vision.

A delay in income tax revenue can leave states cash-strapped when they may need to make additional expenditures to help the community recover. For example, limited funds can delay critical response efforts, such as providing shelter, medical care, and infrastructure repairs. A shortfall can limit the state's ability to allocate financial resources for recovery and rebuilding. These delays can cause additional human suffering, create risks, interrupt economic activity, increase costs, and lead to longer-term revenue loss. Taxpayers expecting a state refund might have to wait until the state can allocate the funds, leaving them with fewer resources while trying to recover.

## California's Experience in 2023 Demonstrated a Near-Worst-Case Scenario for Disaster-Related Tax Extensions

In 2023, California experienced a series of disasters that led to widespread disaster declarations and subsequent tax deadline extensions. Severe storms in January and February delayed tax deadlines by over 200 days to mid-November.<sup>8</sup> The sequence of events described below highlights the lack of transparency and evidence-based decision making when issuing extensions, particularly when further lengthening previously extended deadlines, which led to significant challenges for the state's budget and revenue forecasting.

### California's Experience with Disaster-Related Tax Extensions in 2023



#### January

Severe winter storms, flooding, and mudslides affected 41 of the state's 58 counties. The IRS extended various individual and business tax return and payment deadlines to **May 15**, approximately 120 days after the incident.



#### February

Another round of storms led to disaster declarations (and deadline extensions) in 14 additional counties, bringing the total to 55 out of 58 counties.

The IRS further extended the deadline for both the January and February storms' disaster-related tax extensions to **October 16**. The IRC and IRS regulations do not establish criteria for the length of initial or subsequent extensions other than the required 60-day minimum (with a policy of granting 120 days as a minimum) and one-year maximum. No specific decision-making criteria were referenced in the announcement for the October extension. Regulations do not require the IRS to notify the state directly, and no direct notification was given.

#### April 15

California state income tax and other filings and payments were originally due on this date. However, California's tax filing deadlines were automatically extended to comply with the IRS. The extensions led to incomplete state revenue data needed for forecasting, a critical part of the coming year's budget process. The state's fiscal year ends on **June 30**.

#### July 1

California used available funds to close the revenue gap and pass a balanced budget for fiscal year 23-24.

#### October 16

The IRS again extended the deadline to **November 16**. The announcement was posted on the IRS website between 1:00 and 3:00 p.m. (PDT), hours before the extension was set to expire. The IRS did not inform California officials directly. On the day before the October 16th deadline, the IRS still could not confirm for California officials whether the deadline would be upheld or further extended.

#### November 16

The November 16 deadline stood, allowing California to collect all CIT and PIT filings for the previous fiscal year almost five months after the end of the fiscal year, seven months after Tax Day, and roughly nine months after the more recent disaster declaration.

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<sup>8</sup> Information about IRS actions was accessed through current and archived (Wayback Machine) versions of IRS announcements. See <https://www.irs.gov/newsroom/irs-announces-tax-relief-for-victims-of-severe-winter-storms-flooding-and-mudslides-in-california>.

In 2023, the state had enough cash available to cover the shortfall; it does not always end the year in this position. The biggest impact was the lack of information needed to estimate revenues and develop the following year's budget. California's budget process relies on an updated May forecast incorporating receipts from April (a critical month for income tax collections given the April 15 federal tax filing deadline) to develop the budget adopted by the end of June. However, due to disaster-related tax extensions that year, California's forecasting ability in spring 2023 was hampered by a lack of timely revenue data. The timing proved especially unfortunate, as 2023 coincided with a significant revenue downturn for the state due to the weak performance of the stock market in calendar year 2022. California's tax system is especially reliant on taxes on capital gains, which saw a steep drop in fiscal year 2023. Due to the tax extensions, the state's delayed knowledge of the scale of its revenue shortfall meant state officials had to make much steeper budget cuts over a shorter period of time during the next budget cycle to close the gap.

While California can be an outlier compared to other states, given its size and budget, in this instance, it should stand as a warning. If a state as large as California could experience challenges from the length and timing of disaster-related tax extensions, then many other conforming states could experience even greater difficulties. Disasters can encompass large portions of small states, leaving the tax base vulnerable. States without reserves or rainy-day funds may need to take more drastic steps to offset the impact of delayed revenue on cash flow.

In 2024, the IRS made some progress in improving its decision making, communication, and consultation processes around disaster-related tax extensions. However, until changes are made, states must contemplate the worst and prepare for it. The recommendations that follow emphasize the importance of education and planning.



## **Recommendation 1: NASBO Should Educate and Communicate about Disaster-Related Tax Extensions**

NASBO and other state associations, such as the Federation of Tax Administrators, National Governors Association, Council of State Governments, and National Conference of State Legislatures, can play a key role in ensuring state officials, state legislators, and IRS officials understand and communicate the impact of disaster-related tax extensions. NASBO can assist states and the IRS in creating and preserving institutional knowledge. Changes in administration, employee turnover, and other factors can result in the loss of valuable experience and expertise at the federal and state levels, which are crucial for addressing challenges from disaster-related tax extensions. Regularly educating and informing executive and legislative offices at both the state and federal levels on these issues will help ensure smooth government operations.

### **1.1 Inform State Officials of the Disaster-Related Tax Extension Policy**

NASBO can ensure that state officials have baseline awareness and can take steps to plan. The Academy team report can serve as a primer and toolkit. In addition, membership meetings, regular communication channels, and training can be used to share the key policy aspects, response options, and the impact of future updates. Awareness is a prerequisite to preparedness, which is addressed in the second recommendation.

### **1.2 Create Mechanisms for IRS Officials to Communicate, Consult, and Coordinate with State Officials**

Direct communication from IRS officials to governors, state budget directors, and state tax agencies could allow state officials time to request additional information and begin preparations. States may have to update systems, notify customers, and adjust budget and revenue forecasting timelines when dealing with disaster-related tax extensions. They may also have to start planning for the possibility that year-end revenue might fall short.

The IRS notifies taxpayers and states of extensions through press releases on its [“Tax Relief in Disaster Situations”](#) webpage. For users who find this page, searching and sorting can be relatively easy. The main page is organized chronologically. In 2023, the IRS improved the ability to find information on specific disasters by adding state-level pages. Titles to individual announcements have become relatively standardized, which makes skimming easier. The most recent (2025) press releases appear more consistent, complete, and easy to use than in years past (beginning in 2018).

Several mechanisms could improve IRS communication, consultation, and coordination with states.

- Continue to reach out to state officials regarding relief decision making. Recently, individual IRS officials have taken the initiative to establish contact with state officials. NASBO and other associations may be able to facilitate future communication by providing state officials’ contact information. This would be a more reliable and faster



means of identifying the correct state official than the IRS keeping its own contact list up to date or searching state web pages when needed.

- Provide information about the criteria used to set initial and subsequent extension lengths. State officials could use this information to anticipate extension durations and mitigate their impacts in a more timely manner.
- Develop more standardized announcements. For instance, the most critical information, such as the counties affected and start and end dates, could be summarized in a table.
- Designate specific IRS officials as points of contact for states. This would allow state officials to initiate contact. Creating two-way communication can support the development of relationships and a better understanding across government levels.

### **1.3 Provide Basic Information about States' Income Tax Systems and the Potential Impact of Disaster-Related Tax Extensions to IRS Officials**

A basic understanding of states' income tax systems and revenue forecasting processes as part of the budget cycle can help improve IRS decision making and communication. The NASBO publications "[Fiscal Survey of States](#)," "[Budget Processes in the States](#)," and "[Budget Processes in the Territories](#)" provide a high-level overview and detailed state and territory profiles. The key features of state income taxes (listed below) are discussed in greater detail earlier in this report.

#### **Key Features of State Income Taxes for Federal Officials**

- Most states levy an income tax.
- In most states that collect income tax, it is the largest component of own-source revenue.
- Most states conform to federal income tax rules and procedures; if the IRS moves the federal filing deadline, most states automatically follow.
- Most states rely on quarterly and annual income tax filings to provide information needed to estimate revenues, which is the starting point for the annual budget cycle.
- Payments made with annual filings can represent a substantial portion of the state's fiscal year revenue.
- Payment deadlines that extend past the end of the state's fiscal year may force the state to use reserves, rainy day funds, loans, or other mechanisms to balance the budget, which is required in nearly all states.

## Recommendation 2: States Should Plan for Disaster-related Tax Extensions

When a disaster occurs, the governor must coordinate the response, deploy resources, communicate with the public, and implement recovery plans. The health and safety of people and property are the main priorities. Yet state officials must eventually sort out the many fiscal challenges. Having a game plan for delayed tax filings and payments can simplify decision making when officials have many urgent matters to address. It can also give state officials time to develop options before they are needed. This can be especially helpful if legislative action is necessary to create options for flexibility in existing laws and rules.

### 2.1 States Should Be Aware of the IRS Disaster-Related Tax Extension Policy

State officials need to be aware of the IRS deadline for disaster-related tax extension policy, including its broad applicability and process. Below are the main points states should know about the IRS's authority to extend deadlines when a disaster occurs.

#### Key Features of the IRS Extension Policy for States

- The IRS issues extensions in response to certain disasters.
- Since 2019, all areas under a disaster declaration are eligible for extensions as long as any part of the disaster area is designated for individual assistance.
- Since 2021, areas under emergency measures declarations are also eligible for extensions.
- The IRS is not required to provide advance notice or communicate directly with states about the length of initial or subsequent extensions.
- Initial and subsequent extensions can last up to one year, with no published criteria to determine the length.

### 2.2 States Should Identify and Plan for the Potential Impact of Delayed Filing and Payments

By studying previous events, state officials can identify a range of impacts and a set of likely scenarios. This information can allow officials to be proactive rather than simply reactive.

#### *Develop Impact Scenarios*

Past experiences can be used to create various impact scenarios. States with limited disaster history can look at neighboring states with similar characteristics. If the state has a disaster response plan, it may contain enough information to construct scenarios.

Compile information on past events: Identify the types of events leading to disaster declarations in recent years. Appendix 3 lists the primary natural and human-induced disasters. Although disasters in many parts of the U.S. are becoming less predictable, historical data can provide a reasonable indicator for the near future.

Account for new impact areas: Determine if past events occurred in regions with high taxable activity or dense development. If not, consider whether such areas' location or physical characteristics are vulnerable. An adjustment for the share of the income tax base can cover these possibilities.

Consider seasonality and timing: Determine whether events are more frequent during specific times of the year and whether they have occurred in close succession, complicating and extending recovery efforts. A key factor here is how close the events were to the end of the fiscal year. For most states, late fall, winter, and spring events are more likely to disrupt year-end reporting and payment deadlines. Events at other times of the year more often cause delayed quarterly reporting and payment deadlines.

Observe the impact of past experiences: Determine how long the affected areas of the state took to return to previous levels of taxable activity. Compare year-over-year timely filings and payments, factoring in disaster-related extensions and year-end adjustments. If events used in the analysis occurred before the 2019 or 2021 policy changes, the estimated impact should be understood as a floor.

Construct scenarios and incorporate variations: Use information about past events and other relevant data to develop multiple budget and recovery scenarios, covering a range of disaster possibilities. Each scenario should include a detailed description of the event and its potential impacts.

Impact scenarios can be used to recognize conditions likely to cause disruption and identify warning signs. They can also be used to work through process adaptations that could minimize disruption.

### ***Develop Adequate Response Options***

States' options to respond to delayed revenue collections and reporting vary. States may be able to use rainy-day funds or cash reserves to cover a year-end revenue shortfall until the delayed collections are received. In some cases, short-term borrowing may be an option. If state officials expect disaster-related extensions to occur frequently, a more durable response might be temporarily or permanently unlinking the state deadline from the federal deadline. This step may require state legislative action. The legislature might be willing to enact this change on an emergency basis if it is in session; otherwise, a special session may need to be called.<sup>9</sup> Before taking this action, states would need to consider the impact on taxpayers, not just their fiscal situations, since some taxpayers experiencing hardship directly or indirectly from a disaster may become unexpectedly cash-strapped if tax extensions are not followed at the state level.

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<sup>9</sup> State officials would have to weigh the benefits of timely revenue against the difficulties taxpayers may be facing. Taxpayers may lose income because stores, production facilities, service centers, transportation, care facilities, tourist destinations, and other hubs of economic activity are shut down. They may need to direct cash on hand to urgent repairs, health care, or replacement of basic commodities and equipment. They may also be unable to access records or take the time away from urgent recovery activities to complete tax forms.

## Conclusion

The impact of disaster-related tax extensions on state budget processes is a growing challenge. It is a multifaceted issue that requires careful consideration and effective and efficient communication and coordination. The expansion of IRS disaster-related tax extensions in 2019 and 2021, coupled with the increasing frequency and severity of natural disasters, has led to more frequent tax filing extensions. While this provides essential support to affected taxpayers, it poses significant challenges for state budget offices. The absence of clear criteria for determining the duration of initial and supplemental extensions leads to uncertainty for states. The lack of clear communication channels with the IRS further exacerbates these challenges for states.

Multiple opportunities exist for enhanced preparation and coordination. State tax, revenue, and budget officials can identify possible extension scenarios and prepare planned responses based on their budget calendars and state laws. The IRS can improve communication and coordination with state officials and the public. NASBO and other organizations can educate IRS officials on state budget processes and help state officials prepare for disaster-related tax extensions. These strategies would allow the IRS and states to provide targeted tax relief while minimizing the adverse impacts on state budgets.

States, the IRS, NASBO, and other associations should work together to benefit all stakeholders. Operating intertwined systems in siloes degrades the customer experience for states, corporations, and individuals. It creates confusion and frustration, reducing trust in governance and the public sector employees who support those systems. Improved communication, consultation, and coordination will improve outcomes and increase transparency, helping improve tax administration and facilitate more effective disaster relief.

## Appendix 1. Personal and Corporate Income Tax as a Percent of Total General Fund Revenue FY 2024

Personal and corporate income tax, sales and use tax, and other taxes and fees are components of own-source revenue. In most states that levy an income tax, it is the largest component of own-source revenue.

Table 3. Personal and Corporate Income Tax (PIT and CIT) as a Percent of Own-source Revenue, by State, 2024

State/Territory	PIT	CIT	PIT + CIT	State/Territory	PIT	CIT	PIT + CIT
Alabama	41%	9%	50%	Montana	68%	9%	77%
Alaska	0%	4%	4%	Nebraska	35%	24%	59%
Arizona	32%	11%	43%	Nevada	0%	0%	0%
Arkansas	44%	9%	53%	N. Hampshire	0%	37%	37%
California	60%	18%	78%	New Jersey	36%	10%	46%
Colorado	59%	15%	74%	New Mexico	17%	2%	19%
Connecticut	52%	7%	59%	New York	61%	10%	71%
Delaware	35%	5%	40%	North Carolina	49%	5%	54%
Dist. of Columbia	32%	11%	43%	North Dakota	13%	11%	24%
Florida	0%	12%	12%	Ohio <sup>10</sup>	33%	8%	41%
Georgia	44%	10%	54%	Oklahoma	38%	5%	43%
Guam	11%	11%	22%	Oregon	76%	14%	90%
Hawaii	31%	2%	33%	Pennsylvania	39%	12%	51%
Idaho	42%	16%	58%	Puerto Rico	16%	20%	36%
Illinois	49%	10%	59%	Rhode Island	33%	7%	40%
Indiana	37%	4%	41%	South Carolina	45%	9%	54%
Iowa	51%	9%	60%	South Dakota	0%	0%	0%
Kansas	44%	14%	58%	Tennessee	0%	18%	18%
Kentucky	37%	8%	45%	Texas	0%	0%	0%
Louisiana	38%	5%	43%	U.S. Virgin Islands	55%	12%	67%
Maine	45%	9%	54%	Utah	54%	8%	62%
Maryland	55%	8%	63%	Vermont	53%	10%	63%
Massachusetts	51%	10%	61%	Virginia	69%	6%	75%
Michigan	58%	8%	66%	Washington	0%	0%	0%
Minnesota	49%	10%	59%	West Virginia	39%	8%	47%
Mississippi	29%	13%	42%	Wisconsin	46%	13%	59%
Missouri	63%	7%	70%	Wyoming	0%	0%	0%

Source: National Association of State Budget Officers, *Fiscal Survey of the States* (Fall 2024). National Academy of Public Administration calculations based on Table 15, “Fiscal 2024 General Fund Revenue Collections Compared to Original Estimates in Fiscal 2024 Enacted Budgets (Millions)” Preliminary Actuals.

<sup>10</sup> The figure listed for Ohio corporate income tax is actually its commercial activity tax (a gross receipts tax).

## Appendix 2. The IRS Extends Income Tax Filing and Payment Deadlines in Response to Certain Disasters

When certain federal disasters are declared, the Internal Revenue Service (IRS) extends federal income tax payment and filing deadlines. The extension applies to annual filings and payments, quarterly estimated payments, quarterly payroll and excise tax returns, and other specific cases. By statute (Internal Revenue Code (IRC) 7508(A)), the extension lasts at least 60 days but can be as long as one year.<sup>11</sup> IRS policy is to grant a minimum of 120 days, but officials can later lengthen the extension. These subsequent extensions can be of any length as long as the total does not exceed the one-year maximum.

State or Tribal chief executives usually initiate the disaster declaration process, as the Stafford Act provides. A disaster declaration sets the federal response in motion once the president approves it through the Federal Emergency Management Agency (FEMA). It authorizes FEMA to provide immediate financial and physical assistance through emergency response teams and disaster recovery centers. Other federal agencies, such as the Small Business Administration and the Departments of Housing and Urban Development, Transportation, Defense, and Health and Human Services, mobilize as needed.

The IRS expanded disaster-related extensions in 2019 and 2021. A provision to grant tax extensions was part of the original Stafford Act (see Appendix B). However, it was not until 2014 that IRS officials established a 120-day minimum as a matter of policy. Subsequent changes in policy and law created the current, more expansive system.

December 2019: The Taxpayer Certainty and Disaster Tax Relief Act created a requirement for the IRS to extend deadlines to areas under a “major disaster” declaration for a minimum of 60 days. It also established that if any county within the disaster area received “individual assistance,” all counties under the declaration would qualify for the extension. (“Individual assistance” helps uninsured or underinsured survivors cover housing and other expenses. “Public assistance” provides grants to state, local, Tribal, and territorial governments and some non-profit organizations to put community facilities and infrastructure back in service.)

October 2021: The IRS began providing disaster-related extensions to areas under an “emergency” disaster declaration, where public assistance is provided. Emergency measure declarations are issued for situations that require immediate federal assistance to protect lives, property, public health, and safety, or to lessen or avert the threat of a catastrophe. Before 2021, IRS disaster relief was primarily focused on areas with individual assistance declarations. The 2021 revisions expanded eligibility to public assistance areas under an emergency declaration. This meant that more areas affected by disasters could receive tax relief, even if they did not qualify for individual assistance.

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<sup>11</sup> A provision to grant tax extensions was part of the original Stafford Act. The 60-day minimum was codified in 2019, even though the IRS practice since 2014 had been to grant a minimum 120 days. See 26 USC § 7508A and IRC Sec. 7508A.

## Appendix 3. Types of Disasters

### Natural Disasters

#### 1. Geological Disasters:

- **Earthquakes:** Sudden shaking of the ground caused by the movement of tectonic plates.
- **Volcanic Eruptions:** Explosive release of magma, ash, and gases from a volcano.
- **Landslides:** Movement of rock, earth, or debris down a slope.

#### 2. Meteorological Disasters:

- **Hurricanes/Typhoons/Cyclones:** Intense tropical storms with strong winds and heavy rain.
- **Tornadoes:** Violently rotating columns of air extending from a thunderstorm to the ground.
- **Floods:** Overflow of water onto normally dry land.

#### 3. Hydrological Disasters:

- **Tsunamis:** Large sea waves caused by underwater earthquakes or volcanic eruptions.
- **Storm Surges:** Rising sea level due to atmospheric pressure changes and wind associated with storms.

#### 4. Climatological Disasters:

- **Droughts:** Prolonged periods of abnormally low rainfall.
- **Heatwaves:** Extended periods of excessively hot weather.

#### 5. Biological Disasters:

- **Pandemics/Epidemics:** Widespread outbreaks of infectious diseases.
- **Insect Infestations:** Large-scale invasions of pests affecting agriculture and ecosystems.

### Human-induced Disasters

#### 1. Technological Disasters:

- **Industrial Accidents:** Explosions, chemical spills, or fires in industrial facilities.
- **Nuclear Accidents:** Release of radioactive materials from nuclear power plants.

#### 2. Environmental Disasters:

- **Oil Spills:** Release of liquid petroleum into the environment, particularly marine areas.
- **Pollution:** Contamination of air, water, or soil by harmful substances.

#### 3. Conflict-Related Disasters:

- **Wars and Armed Conflicts:** Large-scale violence between countries or groups.
- **Terrorist Attacks:** Deliberate acts of violence intended to cause fear and harm.

#### 4. **Accidental Disasters:**

- **Transportation Accidents:** Crashes involving vehicles, airplanes, or ships.
- **Structural Failures:** Collapse of buildings, bridges, or other infrastructure.

*For more information about specific types of disasters, consult:*

**Federal Emergency Management Agency (FEMA):** FEMA provides extensive resources and information on disaster preparedness, response, and recovery. Their website is a valuable resource for understanding different types of disasters and how to prepare for them.

**Centers for Disease Control and Prevention (CDC):** The CDC offers detailed information on biological disasters, including pandemics and epidemics, and guidelines for public health preparedness.

**United Nations Office for Disaster Risk Reduction (UNDRR):** UNDRR focuses on reducing disaster risk and building resilience. Their publications and reports provide insights into global disaster trends and best practices for disaster risk management.

**National Oceanic and Atmospheric Administration (NOAA):** NOAA provides information on meteorological and hydrological disasters, including hurricanes, tornadoes, and tsunamis. Their website includes data, forecasts, and educational resources.



## Appendix 4. Disaster-Related Extensions in May and June 2024

To illustrate the point, displays extensions granted for the 15 disasters that occurred in May and June 2024. Only one extension (for Nebraska) was granted for approximately 120 days (4 months), the minimum established by IRS policy. The average for all 15 disasters was 185 days or approximately 6 months.

*Table 4. Dates and Lengths of Extensions Granted for Disasters Declared in May-June 2024*

State	Declaration Request Date	Filing Deadline Extension Date	Length of Extension (Days)
Nebraska	May 1, 2024	Sep 3, 2024	125
Iowa	May 2	Oct 15	166
West Virginia	May 3	Nov 1	182
Mississippi	May 9	Nov 1	176
West Virginia	May 9	Nov 1	176
Texas*	May 15	Nov 1	170
Florida	May 22	Nov 1	163
Iowa	May 23	Nov 1	162
Arkansas	May 29	Nov 1	156
Oklahoma	Jun 4	Nov 1	150
Kentucky	Jun 10	Feb 3, 2025	238
Missouri	Jun 12	Feb 3	236
New Mexico	Jun 19	Feb 3	229
Iowa	Jun 23	Feb 3	225
Minnesota	Jun 27	Feb 3	221

\* The Texas fiscal year ends on August 31. All other states listed end the fiscal year on June 30.

## Appendix 5. Study Team



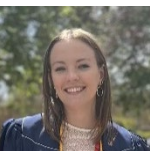
**Nancy Y. Augustine, Ph.D.:** Nancy joined the Academy in January 2019 and was named Director of the Center for Intergovernmental Partnerships in July 2021. She has led projects for the Legislative Branch, the Department of Commerce Office of Inspector General, and the US Merchant Marine Academy (DOT). She specializes in intergovernmental relations, public management, policy assessment, comprehensive and strategic planning, state and local fiscal issues, and planning for facilities and infrastructure investments. Nancy has previously researched housing and social support programs for the Department of Housing and Urban Development, the Department of Labor, the District of Columbia Auditor, and the Pew Charitable Trusts. She also worked in local government for ten years in long-range planning and policy development. Nancy has a Ph.D. in Public Policy and Public Administration from the George Washington University and has taught at the Trachtenberg School (George Washington University). She also has an M.A. in Economics from Georgetown University and a Master of Urban and Environmental Planning from the University of Virginia.



**Miles Murphy:** Miles is a Senior Research Analyst with the Center for Intergovernmental Partnerships, overseeing the coordination, planning, and facilitation of meetings, research, and analysis related to all aspects of the Academy's intergovernmental activities. He is developing subject matter expertise for various CIP projects and organizes the creation/development of social media and web content for the Academy/CIP. Miles graduated from Wake Forest University in 2011 and later earned his M.S. in Coastal and Ocean Policy, a degree focused on the overlapping interests of environmental science and public policy, from UNC Wilmington in 2015. He has experience working in the private and public sectors, most recently as the Senior Planner for the Town of Carolina Beach.



**Coleman Stallworth:** Coleman is a Senior Research Associate with the Center for Intergovernmental Partnerships. He helps plan and organize CIP events and activities. Coleman also runs the Center's social media and develops online intergovernmental content. He graduated from the University of Miami with a B.A. in Political Science and a minor in Public Administration. Previously, Coleman helped on city council campaigns and helped organize the University's first black-led student government campaign.



**Kate Kellen:** Kate Kellen is a Senior Research Associate. Kate joined the Academy in 2023. Before joining the Academy, she earned a Bachelor of Arts in Political Science, International Relations, and Spanish from Gonzaga University. During her undergraduate education, she interned at the Academy and helped conduct research interviews on Agile Government and the Academy's Grand Challenges.