

IRM PROCEDURAL UPDATE

DATE: 01/27/2025

NUMBER: ts-03-0125-0112

SUBJECT: Added New Return Code Instructions; California FEMA Due Date Extension

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

CHANGE(s):

IRM 3.12.212.5(6) Added Forms 1041-N and 1041-QFT to have return code edited.

(6) Return Code 5 will be edited on extensions for Form 1041 (bankruptcy estate only), Form 1041-N, and Form 1041-QFT. Return Code 5 will generate an automatic 6-month extension.

IRM 3.12.212.5.1 Added Forms 1041-N and Form 1041-QFT to the 01RTC line.

(1) This table shows the fields displayed. (See Exhibit 3.12.212-1.)

Field	Length	Title	Location
RMIT	11	Remittance	Line 8
01NC	4	Name Control	Name Line
01TIN	9	Taxpayer Identification Number	Identifying number block
01TNT	1	TIN-Type	End of TIN (SSN only)
01TXP	6	Tax Period	Left of OMB number block
01MFT	2	MFT Code	Upper left margin
01PL	3	5558 Plan Number	Not present on Form 7004
01RCD	8	Received Date	IRS date stamp in center of form
01CCC	1	Computer Condition Code	Top center margin
01RGC	1	Group Code	Not present on Form 7004
01RTC	2	Return Code	Right margin of line 1; present on Form 1120-F, Form 1041 (bankruptcy estate only), Form 1041-N and Form 1041-QFT
01CAF	1	CAF Indicator	No longer edited
01NOT	1	Notice Code	Not present on Form 7004

IRM 3.12.212.5.7.1(4) Added Form 1041-N and Form 1041-QFT to the note to edit return code.

(4) Review the form code on line 1 to determine the type of return being extended:

If Line 1 Form Code is	The extension is for Form	Then enter in Field 01MFT
01	706-GS(D)	78
02	706-GS(T)	77
03-07	1041 series	05
08	1042	12
09	1065	06
11	1066	07
12, 15-26, 34	1120 series	02
27	3520-A	42
31	8804	08

Note: Return Code 5 must be present on extensions for Form 1041 (bankruptcy estate only), Form 1041-N and 1041-QFT.

IRM 3.12.212.5.12(3) Added Forms 1041-N and 1041-QFT.

(3) Return Code 05 must be present when the extension is for Form 1041 (bankruptcy estate only) (Form Code 03), Form 1041-N (Form Code 06) and Form 1041-QFT (Form Code 07).

IRM 3.12.212.5.12.2 Added Forms 1041-N and 1041-QFT.

(1) Correct coding and transcription.

(2) A return code must be present if the extension is for Form 1120-F, Form 1041 (bankruptcy estate only), Form 1041-N or Form 1041-QFT. If the extension is for any other tax return, delete the entry in Field 01RTC. The return code for Form 7004 is edited in the right margin of line 1.

(3) If the extension is for Form 1120-F, correct Field 01RTC:

- a. If the box on line 2 is checked, enter 06 in Field 01RTC.
- b. If the box on line 2 is not checked, enter 07 in Field 01RTC.

(4) The tax class must be 3 if the extension request is for Form 1120-F. If the tax class is incorrect, SSPND 610 to have the document renumbered.

(5) If the return code is 06 or 07, and the tax class is 3, the file location code must be 60, and the form must be processed at OSPC.

- a. If received at another campus, SSPND 650 and attach Form 4227, notating "Transship to OSPC."
- b. **OSPC Only:** If the file location code is not 60, SSPND 610 to have the document renumbered.

(6) If the extension is Form 1041 (bankruptcy estate only), Form 1041-N or Form 1041-QFT, enter 05 in Field 01RTC.

IRM 3.12.212.6.11.1 Added Forms 1041-N and 1041-QFT.

(1) Field 01MFT is not 02 or 05 and there is an entry in Field 01RTC, or

(2) There is an entry in Field 01RTC, and the form is not Form 1120-F, Form 1041 (bankruptcy estate only), Form 1041-N or Form 1041-QFT.

IRM 3.12.212.6.11.2 Added Forms 1041-N and 1041-QFT.

(1) Correct coding and transcription.

(2) Verify the entry in Field 01MFT is correct. See IRM 3.12.212.5.7.1.

(3) If the extension is not for Form 1120-F, Form 1041 (bankruptcy estate only), Form 1041-N, or Form 1041-QFT, delete the entry in Field 01RTC.

Exhibit 3.12.212-17 Added California FEMA 4856-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
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
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

Disaster periods will 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.