IRM PROCEDURAL UPDATE

DATE: 04/18/2025

NUMBER: ts-03-0425-0456

SUBJECT: Disaster Due Dates and Early Filed Instructions Updated

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

CHANGE(s):

IRM 3.12.212.5.6.1 Changed wording to accommodate electronic early filed extensions.

(1) Correct coding and transcription.

(2) Use the chart below when the taxpayer has not made an entry on Line 5a, the tax period can't be determined from attachments, and no tax period was edited by Code and Edit.

If	Then
The correct tax period can be determined through research,	Enter the tax period in Field 01TXP.
The correct tax period can't be determined through research,	SSPND 320.
There are no filing requirements present for the form on the extension, or no account,	SSPND 320.

(3) If the extension form is early filed, and

a. The taxpayer indicates "Final Return", SSPND 480. If working a paper extension attach Form 4227, and notate, "Early filed final extension."
b. The extension is not for a final return, research to determine the correct tax period. If the month of the tax period is different than the Fiscal Year Month (FYM) found on Master File, see IRM 3.12.212.6.7.2 and Exhibit 3.12.212-15.
c. The taxpayer is using the same month as the FYM found on Master File, and:

Tax Period is later than the current year/month by	Then
One year or more,	Change the tax period to the current fiscal or calendar year. **Note:** Review the received date/postmark date for

	timeliness based on the tax period correction. See IRM 3.12.212.4. If the change makes the request late, enter L in Field 01CCC and send non-suspense letter 3699-C to notify the taxpayer.
Less than one year,	SSPND 480. If working a paper extension, attach Form 4227, and notate the extension is early filed.

Note: If the return is not an early filed final return and the tax period ending date has passed, change the received date to one day after the tax period ending date.

(4) **Short Period Form 1120-S:** Due to termination of the S status, Form 1120-S is not due until the subsequent Form 1120 is due. If an extension for a short period Form 1120-S is received # [redacted] # , enter C in the Clear Code Field.

Example: An extension for a short period Form 1120-S with a tax year of 01/01/2024 to 06/30/2024 is not due until 04/15/2025, if the reason for the short period was due to termination of the S status.

IRM 3.12.212.10.5(3) b Changed wording to accommodate electronic early filed extensions.

(3) **Correction Procedures:**

a. Correct coding and transcription.
b. If the extension is filed early, SSPND 480. If working a paper extension, attach Form 4227, and notate the extension is early filed.

Exhibit 3.12.212-8 Added tax periods for early filed current processing.

Timely extension requests for the following forms are granted a $5^{1}/_{2}$-month extension:

- **Form 1041 (estate other than a bankruptcy estate)**
- **Form 1041 (trust)**

Timely extension requests for the following forms are granted a 6-month extension:

- **Form 1041 (bankruptcy estate only)**
- **Form 1041-N**
- **Form 1041-QFT**

See the chart below for dates for processing Form 7004 extension requests for Form 1041, Form 1041-N, and Form 1041-QFT, which are due $3^{1}/_{2}$ months after the tax period ends.

Tax Period	Timely Postmark Date	# [redacted] #	Master File Generated Extended Date $5^{1}/_{2}$ months	Master File Generated Extended Date 6 months
202408	12/16/2024	# [redacted] #	05/31/2025	06/15/2025
202409	01/15/2025	# [redacted] #	06/30/2025	07/15/2025
202410	02/18/2025	# [redacted] #	07/31/2025	08/15/2025
202411	03/17/2025	# [redacted] #	08/31/2025	09/15/2025
202412	04/15/2025	# [redacted] #	09/30/2025	10/15/2025
202501	05/15/2025	# [redacted] #	10/31/2025	11/15/2025
202502	06/16/2025	# [redacted] #	11/30/2025	12/15/2025
202503	07/15/2025	# [redacted] #	12/31/2025	01/15/2026
202504	08/15/2025	# [redacted] #	01/31/2026	02/15/2026
202505	09/15/2025	# [redacted] #	02/28/2026	03/15/2026
202506	10/15/2025	# [redacted] #	03/31/2026	04/15/2026
202507	11/17/2025	# [redacted] #	04/30/2026	05/15/2026
202508	12/15/2025	# [redacted] #	05/31/2026	06/15/2026
202509	01/15/2026	# [redacted] #	06/30/2026	07/15/2026
202510	02/17/2026	# [redacted] #	07/31/2026	08/15/2026
202511	03/16/2026	# [redacted] #	08/31/2026	09/15/2026

Exhibit 3.12.212-9 Added tax period for early filed current processing.

Timely extension requests for the following forms are due $2^{1}/_{2}$ months after the tax period ends and are granted a 6-month extension. See the chart below for dates for processing Form 7004 extension requests for:

- **Form 1065**
- **Form 1066**
- **Form 1120-S**
- **Form 3520-A** (see Exception)
- **Form 8804**

Exception: For Form 8804, a timely extension request is due $5^{1}/_{2}$ months after the tax period ends if the partnership keeps records outside the United States and Puerto Rico.

Note: For tax period 201812 and later, Form 1065-B can no longer be filed.

Tax Period	Timely Postmark Date	# [redacted] #	Automatic Extended Due Date

202409	12/16/2024	#	[redacted]	#	06/15/2025
202410	01/15/2025	#	[redacted]	#	07/15/2025
202411	02/18/2025	#	[redacted]	#	08/15/2025
202412	03/17/2025	#	[redacted]	#	09/15/2025
202501	04/15/2025	#	[redacted]	#	10/15/2025
202502	05/15/2025	#	[redacted]	#	11/15/2025
202503	06/16/2025	#	[redacted]	#	12/15/2025
202504	07/15/2025	#	[redacted]	#	01/15/2026
202505	08/15/2025	#	[redacted]	#	02/15/2026
202506	09/15/2025	#	[redacted]	#	03/15/2026
202507	10/15/2025	#	[redacted]	#	04/15/2026
202508	11/17/2025	#	[redacted]	#	05/15/2026
202509	12/15/2025	#	[redacted]	#	06/15/2026
202510	01/15/2026	#	[redacted]	#	07/15/2026
202511	02/17/2026	#	[redacted]	#	08/15/2026

Exhibit 3.12.212-10 Added tax periods for early filed current processing.

Extension requests for most Form 1120 series filers (except Form 1120-C, Form 1120-POL, Form 1120-S, and Form 1120-F with box 2 or 4 checked) are due $3^{1}/_{2}$ months after the tax period ends, and timely requests are granted a 6-month extension. However, C corporation returns whose tax year ends in June (YYYY06) are due $2^{1}/_{2}$ months after the tax period ends, and timely requests are granted a 7-month extension. See the chart below for dates for processing Form 7004 extension requests for:

- **Form 1120**
- **Form 1120-F** (without box 2 or 4 checked)
- **Form 1120-FSC**
- **Form 1120-H**
- **Form 1120-L**
- **Form 1120-ND**
- **Form 1120-PC**
- **Form 1120-REIT**
- **Form 1120-RIC**
- **Form 1120-SF**

Exception:

For Form 1120-S, see Exhibit 3.12.212-9.
For Form 1120-C, see Exhibit 3.12.212-11.
For Form 1120-POL, see Exhibit 3.12.212-12.
If Form 7004 line 4 box is checked or CFR section 1.6081-5 is notated, see Exhibit 3.12.212-13.

Tax Period	Timely Postmark Date	# [redacted]	Master File Generated Extended Due Date
202408	12/16/2024	# [redacted] #	06/15/2025
202409	01/15/2025	# [redacted] #	07/15/2025
202410	02/18/2025	# [redacted] #	08/15/2025
202411	03/17/2025	# [redacted] #	09/15/2025
202412	04/15/2025	# [redacted] #	10/15/2025
202501	05/15/2025	# [redacted] #	11/15/2025
202502	06/16/2025	# [redacted] #	12/15/2025
202503	07/15/2025	# [redacted] #	01/15/2026
202504	08/15/2025	# [redacted] #	02/15/2026
202505	09/15/2025	# [redacted] #	03/15/2026
202506	09/15/2025	# [redacted] #	04/15/2026
202507	11/17/2025	# [redacted] #	05/15/2026
202508	12/15/2025	# [redacted] #	06/15/2026
202509	01/15/2026	# [redacted] #	07/15/2026
202510	02/17/2026	# [redacted] #	08/15/2026
202511	03/16/2026	# [redacted] #	09/15/2026

Exhibit 3.12.212-11 Added tax periods for early filed current processing.

Timely extension requests for Form 1120-C (as described in IRC 6072(d)) are due $8^{1}/_{2}$ months after the tax period ends and are granted a 6-month extension. See the chart below for dates for processing Form 7004 extension requests for Form 1120-C:

Note: For cooperatives not described in IRC 6072(d), see IRM 3.11.212.8.3.1, Form 7004 for Form 1120-C - Ogden Submission Processing Center (OSPC).

Tax Period	Timely Postmark Date	# [redacted] #	Automatic Extended Due Date
202403	12/16/2024	# [redacted] #	06/15/2025
202404	01/15/2025	# [redacted] #	07/15/2025
202405	02/18/2025	# [redacted] #	08/15/2025
202406	03/17/2025	# [redacted] #	09/15/2025
202407	04/15/2025	# [redacted] #	10/15/2025
202408	05/15/2025	# [redacted] #	11/15/2025
202409	06/16/2025	# [redacted] #	12/15/2025
202410	07/15/2025	# [redacted] #	01/15/2026
202411	08/15/2025	# [redacted] #	02/15/2026
202412	09/15/2025	# [redacted] #	03/15/2026
202501	10/15/2025	# [redacted] #	04/15/2026
202502	11/17/2025	# [redacted] #	05/15/2026
202503	12/15/2025	# [redacted] #	06/15/2026
202504	01/15/2026	# [redacted] #	07/15/2026

202505	02/17/2026	# [redacted]	#	08/15/2026
202506	03/16/2026	# [redacted]	#	09/15/2026

Exhibit 3.12.212-12 Added tax periods for early filed current processing.

Form 1120-POL filers can be incorporated or not incorporated, and extension requests are due $3^{1}/_{2}$ months after the tax period ends, regardless of tax period ending month. Timely extension requests for Form 1120-POL filers will be granted a 6-month extension, regardless of tax period ending month.

Exception: If Form 7004 line 4 box is checked or CFR section 1.6081-5 is indicated, see Exhibit 3.12.212-13.

See the following chart for dates for processing Form 7004 extension requests for Form 1120-POL.

Tax Period	Timely Postmark Date	# [redacted]	[redacted] #	Extended Due Date
202408	12/16/2024	# [redacted]	#	06/15/2025
202409	01/15/2025	# [redacted]	#	07/15/2025
202410	02/18/2025	# [redacted]	#	08/15/2025
202411	03/17/2025	# [redacted]	#	09/15/2025
202412	04/15/2025	# [redacted]	#	10/15/2025
202501	05/15/2025	# [redacted]	#	11/15/2025
202502	06/16/2025	# [redacted]	#	12/15/2025
202503	07/15/2025	# [redacted]	#	01/15/2026
202504	08/15/2025	# [redacted]	#	02/15/2026
202505	09/15/2025	# [redacted]	#	03/15/2026
202506	10/15/2025	# [redacted]	#	04/15/2026
202507	11/17/2025	# [redacted]	#	05/15/2026
202508	12/15/2025	# [redacted]	#	06/15/2026
202509	01/15/2026	# [redacted]	#	07/15/2026
202510	02/17/2026	# [redacted]	#	08/15/2026
202511	03/16/2026	# [redacted]	#	09/15/2026

Exhibit 3.12.212-13 Added tax periods for early filed current processing.

Certain foreign and domestic corporations and certain partnerships are entitled to an automatic extension of time to file and pay under 26 CFR 1.6081-5. These entities don't need to file an extension form to take the automatic extension. If unable to file by the end of that period, these entities can file Form 7004 and check the box on line 4, or notate Section 1.6081-5, to request more time to file the return. This extension request is timely filed if postmarked on or before the 15th day of the 6th month after the tax year. The additional extension period is 3 months for partnerships and S corporations, and 4 months for C corporations and filers of Form 1120-POL. Master File generates the 3- or 4-month extended due date as appropriate to the type of tax return.

Note: For tax period 201812 and later, Form 1065-B can no longer be filed.

Tax Period	Timely Postmark Date	# [redacted] #	Master File Generated Extended Date for Form 1065 and Form 1120-S	Master File Generated Extended Date for Form 1120 series (except Form 1120-C and Form 1120-S)
202407	01/15/2025	# [redacted] #	04/15/2025	05/15/2025
202408	02/18/2025	# [redacted] #	05/15/2025	06/15/2025
202409	03/17/2025	# [redacted] #	06/15/2025	07/15/2025
202410	04/15/2025	# [redacted] #	07/15/2025	08/15/2025
202411	05/15/2025	# [redacted] #	08/15/2025	09/15/2025
202412	06/16/2025	# [redacted] #	09/15/2025	10/15/2025
202501	07/15/2025	# [redacted] #	10/15/2025	11/15/2025
202502	08/15/2025	# [redacted] #	11/15/2025	12/15/2025
202503	09/15/2025	# [redacted] #	12/15/2025	01/15/2026
202504	10/15/2025	# [redacted] #	01/15/2026	02/15/2026
202505	11/17/2025	# [redacted] #	02/15/2026	03/15/2026
202506	12/15/2025	# [redacted] #	03/15/2026	04/15/2026
202507	01/15/2026	# [redacted] #	04/15/2026	05/15/2026
202508	02/17/2026	# [redacted] #	05/15/2026	06/15/2026

Exhibit 3.12.212-17 Added Tennessee FEMA 3625-EM, Arkansas FEMA 3627-EM, updated North Carolina FEMA 4827-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
Arkansas	04/02/2025	11/03/2025	3627-EM	Severe Storms, Tornadoes, and 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	09/25/2025	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
* Tennessee	04/02/2025	11/03/2025	3625-EM	Severe Storms, Straight-line Winds, Tornadoes, and Flooding
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 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.