IRM PROCEDURAL UPDATE

DATE: 08/01/2025

NUMBER: ts-03-0825-3538

SUBJECT: Religious Exemption

AFFECTED IRM(s)/SUBSECTION(s): 3.11.180

CHANGE(s):

IRM 3.11.180.2.3 - Added new subsection for religious exemption per Notice 2024-18.

(1) Counsel issued **Notice 2024-18** which established the procedures for taxpayers to notify the Service of their religious exemption from electronic filing of information returns by filing a Form 8508, Application for a Waiver from Electronic Filing of Information Returns, or on the Form 8027. Filers of business tax returns must notate “Religious Exemption” at the top of the paper filed returns. Follow procedures below if “Religious Exemption” is notated at the top of page 1 of the tax return.

If	Then
Religious Exemption is notated,	1. Notate "RE-TC016" in the upper left margin. 2. Pull the return for research/input of TC 016 by the Code and Edit Research Clerk.

(2) Follow procedures below for religious exemption research/input of TC 016 on IDRS.

If	Then
CC ENMOD/BMFOLE/IMFOLE displays the religious exemption indicator "RLG-EX IND" as a value of "1",	Continue processing the return. No action is required.
CC ENMOD/BMFOLE/IMFOLE displays the religious exemption indicator "RLG-EX IND" as a value of zero,	Input a TC 016 to record a religious exemption on IDRS: CC ENMOD, followed by CC: ENREQ, which becomes CC: BNCHG/INCHG Input a "1" in the "RLG-EX>" field. Continue processing the return.

IRM 3.11.180.3.1.3(2)(10)a - Updated wording in the table.

(2) A return is considered timely:

Received Date Criteria

If	Then
The return is received # [redacted] # ,	The return is considered timely.
The due date falls on a weekend or legal holiday,	The return is timely if postmarked by the first business day following the weekend or legal holiday.
If the IRS Received Date stamp is # [redacted] # the legal or extended due date and the postmark or shipment date is on or before the legal or extended due date,	Edit the IRS Received Date to agree with the postmark or shipment date. **Note:** The postmark date or shipment date includes returns delivered by: • U.S. Postal Service (USPS), • Private Delivery Services (PDS), e.g., Federal Express Corporation (FedEx) or United Parcel Service (UPS), "designated" by the IRS and delivered via an acceptable type of service. See IRM 3.10.72, Receiving, Extracting and Sorting, for a list of designated Private Delivery Services and types of services, or • Returns with a Foreign Postmark. **Caution:** # [redacted] #
An extension of time to file was granted, **Note:** As of January 2015, filers of paper Form 8027 are no longer instructed to attach a copy of their approved extension to the Form 8027 when filed. The Service will no longer send an approval letter (e.g.,	The return is considered timely.

Letter 2519 (CG)) for the automatic 30-day extension. Requests for an additional extension of time to file information returns are not automatically granted. Generally, requests for additional time are granted only where it is shown that extenuating circumstances prevented filing by the date granted by the first request.	
The return is received with an explanation that the return is late due to a failed attempt to file electronically,	The return is considered timely if postmarked or received by the extended due date.

Note: See IRM 3.11.180.3.1.1(1), Special Return Code, for instruction on "Not Liable" returns.

(10) Edit the received date in MMDDYY format according to the following priority:

a. The earliest legible postmark date (U.S. Postal Service (USPS) **or** Private Delivery Service) on the envelope. Rules for using the USPS postmark date or Private Delivery Service date are as follows:

Received Date Criteria

If	Then
An envelope is not attached,	Use the postmark date stamped on the face of the return. **Note:** When there are multiple returns in one envelope, the envelope is attached to one return and the postmark date is stamped on the other returns.
A document was returned for insufficient postage,	Use the postmark date that corresponds with the correct delivery of the return.
The postmark is missing and the envelope is **certified**,	Look for the **USPS.com Track & Confirm** record that was attached to the return (should be in front of the envelope). Use the **acceptance** date on the record to determine timeliness and follow normal editing procedures. If the **USPS.com Track & Confirm** record is not attached, take no action.
An envelope has both a USPS and private metered postmark,	Use the USPS postmark.
An envelope has two private metered postmarks,	Use the latest private postmark.
An envelope has only one private metered	Use the private metered postmark.

postmark,	

b. Service Center Automated Mail Processing System (SCAMPS) Digital Date.
c. Revenue officer's signature date.
d. Signature date, if within current year (unless other information shows signature date is invalid).
e. Julian Control Date minus 10 days.
f. Current date minus 10 days.