IRM PROCEDURAL UPDATE

DATE: 03/12/2024

NUMBER: wi-03-0324-0390

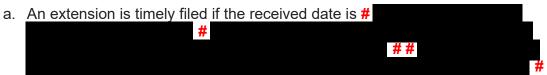**SUBJECT: Executive Directive on Received Dates and Envelopes**

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

CHANGE(s):

IRM 3.12.212.4 Added executive directive for received dates and envelopes on returns.

(1) Caution should be taken to determine when an extension was filed. The received date is the date the extension was received by the IRS.

Note: Due to Executive directive all returns will have a received date stamp including timely forms. Received dates will not be circled out unless the received date is being corrected. Envelopes will now be kept with the returns as well.

    a. An extension is timely filed if the received date is **#** ███████████ **#** ██████████████████ **# #** ████████ **#**

    b. If the due date falls on a Saturday, Sunday, or legal holiday, the extension is timely if it is postmarked by the following day that is not a Saturday, Sunday, or legal holiday. For 2024, April 15 is a Monday, but in Maine and Massachusetts it is Patriots' Day, and April 16 is Emancipation Day in Washington, D.C. So in Maine and Massachusetts, if the due date is 04/15/2024, the extension request is timely if postmarked by 04/17/2024.

        Note: # ███████████████████████████ **#**

    c. Under the timely mailing treated as timely filing rules of IRC 7502, the filing date is the postmark date if the postmark date is on or before the due date of the extension and the extension is received after the due date.

        Note: An extension with a timely foreign postmark would be timely filed based on Rev. Rule 2002-23.

    d. **Rejected electronically filed IMF extension request**: If the taxpayer attempted to timely file Form 4868 or Form 2350 electronically and it was rejected, the paper request must be filed by the later of the regular due date

Any line marked with a # is for Official Use Only

or 10 calendar days after the date of the notification the electronic submission was rejected.

e. **Rejected electronically filed BMF extension request**: If the taxpayer attempted to timely file Form 7004 electronically and it was rejected, the paper request must be filed by the later of the due date or 5 calendar days after the date of the notification of the rejection.

f. **Officially declared disasters**: If the address on the extension is in a state covered by an officially declared disaster, or a FEMA number or disaster designation is notated, and the extension is postmarked on or before the disaster end date granted by the Commissioner in the Federal Emergency Management Agency disaster memo, the extension is timely filed. See Exhibit 3.12.212-17.

(2) If more than one extension request is included in a single envelope, Receipt and Control will stamp the postmark date on the face of each additional extension document.

(3) **Exceptions to normal due date**: Some taxpayers are allowed more time to file their extension request. If any of the following criteria are found, the extension is timely filed if received or postmarked by the 15th day of the 6th month after the end of the tax period, adjusted for weekends and holidays (e.g., if postmarked by 06/17/2024 for tax period 202312.) **#** ███████████████████████ **#** .

a. Form 7004: The taxpayer indicates 26 Code of Federal Regulations (CFR) section 1.6081-5 or checks the box on line 4.

   Note: If the box on line 4 of Form 7004 is checked, partnerships and Form 1120-S filers receive an additional 3-month extension, and C corporation filers receive an additional 4-month extension. See Exhibit 3.12.212-13.

b. Form 7004: The taxpayer checks the box on line 2; it's not necessary for the extension to show a foreign address.

c. Form 4868: The box on line 8 is checked, or the taxpayer indicates on the extension form or attachments that the taxpayer is "out of the country" or "taxpayer abroad," or the taxpayer is in military service stationed abroad.

d. Form 4868: The box on line 9 is checked, the taxpayer indicates "1040-NR no withholding," or "no withholding."

e. Form 2350: Taxpayers are generally considered to be "out of the country"; so, they would qualify for the 06/15/YYYY due date.

(4) There is no reasonable cause for late filed extensions, unless the Commissioner has extended the due date for filing due to a situation contained in Policy Statement 3-12. Policy Statement 3-12 states, "Late filed applications for extensions of time to file returns will not be approved. The Service will neither consider nor approve on a case-by-case basis late filed applications for extensions of time to file returns. The Commissioner may extend the due date for filing returns for broad classes or groups

of taxpayers, but only in cases of natural disaster, catastrophe or other extraordinary situations."

(5) If the received date is invalid, such as an incorrect year was used when the date was stamped, and other information (Julian date, postmark date, and/or signature date) indicates the received date should be the current year, change the received date year to the current year.

Example: Form 7004 has a stamped received date of 20230615. The tax period is 202312. The postmark date is 06/15/2024. The postmark date indicates 2024 is the correct year of the received date. Change Field 01RCD to 20240615.

(6) Determine received dates using the following priority:

a. IRS date stamp.

    Note: Earliest date stamp by Campus, Area Office, US Consulate, or Revenue Officer.

b. The earliest legible postmark date (U. S. Postal Service, Foreign Postmark, or Private Delivery Service) on the envelope or stamped on the face of the document.
c. Service Center Automated Mail Processing System (SCAMPS) date.
d. Revenue Officer's signature date.
e. Signature date (Form 2350 only).
f. Julian date minus 10 days.
g. Current date minus 10 days.

(7) Use the due date charts for the specific forms in the following exhibits:

*   Exhibit 3.12.212-7, Form 7004 Due Dates - Form 706-GS(D), Form 706-GS(T), Form 1042, and Non-Master File returns
*   Exhibit 3.12.212-8, Form 7004 Due Dates - Form 1041, Form 1041-N, and Form 1041-QFT
*   Exhibit 3.12.212-9, Form 7004 Due Dates - Form 1065, Form 1066, Form 1120-S, Form 3520-A, and Form 8804
*   Exhibit 3.12.212-10, Form 7004 Due Dates - Form 1120 series (except Form 1120-C, Form 1120-POL, Form 1120-S, and Form 1120-F with box 2 or 4 checked)
*   Exhibit 3.12.212-11, Form 7004 Due Dates - Form 1120-C
*   Exhibit 3.12.212-12, Form 7004 Due Dates - Form 1120-POL
*   Exhibit 3.12.212-13, Form 7004 Due Dates - Line 4 box is checked
*   Exhibit 3.12.212-14, Form 4868 Due Dates

(8) For further information, see IRM 3.10.72, Receiving, Extracting, and Sorting, and IRM 3.11.212, Applications for Extension of Time to File.

Exhibit 3.12.212-18 Corrected received date definition.

GLOSSARY	DEFINITION
ACTION CODES	Numeric codes edited in the bottom center margin of a return to reject documents and identify the reason the document has been rejected.
ACTION TRAIL	A notation in the lower left side margin on page 1 of a return which indicates or explains an action taken.
ALPHA CHARACTER	A letter of the alphabet.
APPLICATION FOR TAXPAYER ASSISTANCE ORDER	An application for relief from significant hardship usually requested by the taxpayer on Form 911.
ATTORNEY-IN-FACT	A private attorney or other individual designated by another person pursuant to a written instrument to act on behalf of that person in the performance of any act or acts described in the written instrument (e.g., a power of attorney on Form 2848).
AUTOMATIC DATA PROCESSING (ADP)	The handling and processing of data by mechanical and/or electronic equipment.
BATCH	A group of blocks of documents. A batch can't contain more than 20 blocks.
BLOCK	A group of up to 100 documents with consecutive DLNs containing the same block number (digits 9 through 11 of the DLN). (A block can't contain more than 100 documents since the documents are numbered from 00 to 99.)
BUSINESS MASTER FILE (BMF)	A magnetic tape file containing information about taxpayers filing business returns and related documents.
CALENDAR YEAR	A tax year that begins January 1 and ends on December 31.
CAPTION AREA	The area on a return which includes the taxpayer's TIN, name, and address.
CENTRALIZED AUTHORIZATION FILE (CAF)	Computerized system of records which houses authorization information from Powers of Attorney (POAs), Tax Information Authorizations (TIAs) and estate tax returns. The CAF system contains two types of records: 1. Taxpayer records 2. Representative records
CODING	Placing symbols that have specific meanings on returns. These codes direct the computer to perform certain programmed functions.
COMPUTER CONDITION CODE (CCC)	A single alpha or numeric character edited on a return which either identifies a special condition or directs the

	computer to take a specific programmed action. CCCs are posted to the Master File.
CORRESPONDENCE ACTION SHEETS (CAS)	Forms used to request information from the taxpayer. Some are mailed to the taxpayer with the return, others generate a letter.
CURRENT YEAR RETURN	For processing in 2024, a Current Year Return is a return filed for tax year 2023.
DATA	All information reported or coded on forms, schedules, and attachments.
DECEDENT RETURN	A return filed for a deceased taxpayer.
DELINQUENT RETURN	A return filed after the due date without an approved extension.
DOCUMENT	Written information, (e.g., forms, schedules and attachments).
DOCUMENT LOCATOR NUMBER (DLN)	A fourteen-digit number assigned to every return and document input through the Automatic Data Processing (ADP) system.
DUMMYING	The act of transferring information provided by the taxpayer onto a required transcribed form/schedule.
EDITING	Preparing returns and attachments for data entry or other transcription processes by correcting entries and entering edit marks.
EMPLOYER IDENTIFICATION NUMBER (EIN)	A nine-digit number that identifies the account of a business taxpayer on the Business Master File.
ENTRY	Any type of mark entered by, or edited for, the taxpayer.
ERROR RESOLUTION SYSTEM (ERS)	A system for the examination and correction of returns rejected due to taxpayer and processing errors.
FIDUCIARY RETURN	A return signed by someone other than the taxpayer which is accepted by the IRS due to the legal relationship between the taxpayer and the person signing the return.
FILING STATUS (FS)	A category determining the standard deduction and tax rate based on the taxpayer's marital status and living situation.
FISCAL YEAR	A tax year which ends on a date other than December 31.
FORM	An IRS document identified by a number, e.g., Form 1040.
HARDSHIP	An indication of severe consequences for a taxpayer caused by the normal application of IRS regulations and procedures. Although a determination of hardship is highly subjective, the work leader must be consulted if a particular situation may be considered for referral to the Taxpayer Advocate Service (TAS).
INDIVIDUAL MASTER FILE	A magnetic tape file containing information about

(IMF)	taxpayers filing individual income tax returns and related documents.
INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN)	A unique nine-digit number assigned by the IRS to individuals who must file a U.S. tax return or are listed as a spouse or a dependent and who do not have and can't obtain a valid Social Security Number. Taxpayers obtain an ITIN by filing a Form W-7.
INJURED SPOUSE	A person filing a joint return with an overpayment of taxes which is offset by the spouse's non-tax debt such as a student loan or back child-support, as well as by a tax debt that existed prior to the marriage. (A claim may be filed to protect the injured spouse's share of the joint overpayment.)
INNOCENT SPOUSE ELECTION	An election made by a person who filed a joint return or didn't file a return jointly in a community property state, and later claims the understatement of tax is attributable to an erroneous item of the other spouse of which the claimant had no knowledge or reason to know. The claimant must establish that it would be inequitable to hold the claimant liable. To make this election, a person must file Form 8857, Request for Innocent Spouse Relief, or a similar statement signed under penalties of perjury. Reference IRC 6015(b).
INTEGRATED DATA RETRIEVAL SYSTEM (IDRS)	A system that enables employees in the area/territory offices and the campuses to have visual access to certain computer-based information in taxpayer accounts.
INTEGRATED SUBMISSION AND REMITTANCE PROCESSING SYSTEM (ISRP)	A computerized system which will convert paper tax and information documents and remittances received by IRS into perfected electronic records of taxpayer data.
INTERNATIONAL RETURN	A return on which income is excluded or not reported because of revenues from, payments to, or residence in a foreign country.
JULIAN DATE	A calendar date expressed as the number of days since the beginning of the year. For example, February 1 is Julian Date 032.
JURAT	The perjury statement required in the signature area of a tax return, form, or schedule.
LOCKBOX	The process whereby remittances and documents are mailed to a designated P.O. Box at a commercial bank.
MASTER FILE	A magnetic tape record which contains taxpayer accounts.
MISBLOCKED RETURN	A Form 1040 found in the wrong type of block or batch. For example, a Form 1040 found in a batch of Forms 1040-NR.
MISFILED RETURN	A Form 1040, filed when a BMF form should have been

	filed instead.
NAME CONTROL	The first four characters of the taxpayer's surname. Also used for dependents, qualifying children, childcare providers, etc.
NON-REMIT RETURN	A tax return filed without a payment attached.
NON-RESIDENT ALIEN (NRA)	An alien individual (not a U.S. citizen), who does not meet either the green card test or the substantial presence test for the calendar year.
NUMERIC CHARACTER	A number or numeral 0 through 9.
PERFECTING	Making returns acceptable for data entry through editing procedures.
PIPELINE	The areas in the IRS Submission Processing Campus that process a return from the time it is received until the data from the return is entered to an account in the IRS' main computer. These areas include Receipt and Control, Code and Edit, Data Conversion, Error Resolution, Rejects, and Unpostables.
POWER OF ATTORNEY (POA)	A form authorizing a representative to perform certain acts on the taxpayer's behalf.
PRIMARY TAXPAYER	The taxpayer who is listed first on the name line caption of a joint return, regardless of whether that taxpayer is male or female.
PRIMARY TAXPAYER IDENTIFICATION NUMBER (P-TIN)	The TIN associated with the taxpayer who is listed first on the name line of the caption.
PRIOR YEAR RETURN	A return for a tax period prior to the current tax year.
PROCESSABLE RETURN	A return which meets all the requirements for ISRP input.
RECEIVED DATE	Date a return was received by the IRS. If the date is unknown and a Received Date is required, there is a prescribed formula for determining the date to edit as the Received Date. (Executive directive now requires a received date on all returns. Envelopes will be kept with the returns as well.)
REMIT RETURN	A tax return filed with a payment attached.
REMITTANCE	A check, money order, or cash sent in with a return.
REMITTANCE PROCESSING SYSTEM (RPS)	A computer controlled system through which payments and documents may be processed at a single multi-functional workstation.
RETURN	A legal document used by the taxpayer to report income, deductions, and tax liability.
RETURN DUE DATE	The date in which the return is due to the Internal Revenue Service.
SECONDARY TAXPAYER	The taxpayer who is listed second on the name line caption of a joint return, regardless of whether that taxpayer is male or female.
SECONDARY TAXPAYER	The TIN associated with the taxpayer whose name

IDENTIFICATION NUMBER (S-TIN)	appears second on a joint return.
SELF-EMPLOYMENT TAX	Social Security tax levied on self-employment income. This tax is computed on Schedule SE.
SIGNIFICANT ENTRY	Any positive or negative number or dollar amount other than zero.
SOCIAL SECURITY NUMBER (SSN)	A nine-digit number identifying the account of an individual on the Individual Master File.
TAX EXAMINER (TE) STAMP	A rubber stamp containing a unique identifying number of the Code & Edit tax examiner working the return.
TAX PERIOD	The time covered by a particular return represented by the year and month in which the period ends. For example, "202312" stands for the tax year ending December 31, 2023.
TAXPAYER ADVOCATE SERVICE (TAS)	An independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe than an IRS system or procedure is not working as it should.
TAXPAYER IDENTIFICATION NUMBER (TIN)	A nine-digit number which identifies the account of an individual or business taxpayer. The TIN may be a Social Security Number (SSN), an Individual Taxpayer Identification Number (ITIN), Adoption Taxpayer Identification Number (ATIN) or an Employer Identification (EIN).
TRANSACTION CODE (TC)	A three-digit numeric code defining the precise nature of an action posted to the Master File.
TRANSCRIPTION	The process of transferring information from documents to a computer-readable form. Also called data conversion, input, and entry.
UNCOMPUTED RETURN	A tax return filed by a taxpayer who chooses to have the IRS compute the tax or refund due.
UNPOSTABLES	Data which can't be entered successfully to an account at the Martinsburg Computing Center (MCC) and is returned to the Campus for corrective action.
UNPROCESSABLE DOCUMENT	A document which can't be perfected for the ADP system, usually because of incomplete information.