

IRM PROCEDURAL UPDATE

DATE: 03/12/2026

NUMBER: ts-03-0326-0319

SUBJECT: Received Date Clarification

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

CHANGE(s):

IRM 3.11.180.3.1.3(3) - Updated Received date instructions.

(3) Determine timeliness as follows:

Received Date Criteria

If	Then
# [REDACTED] # ,	<ol style="list-style-type: none">1. Edit the received date.2. Do not make a copy of the return.3. Do not assess the penalty for Failure to File (FTF) timely.
An extension of time to file was granted and the return is postmarked or received by the end of the extended due date, Note: See IRM 3.11.180.3.1.3.1, Form 8809, Application for Extension of Time to File Information Returns.	<ol style="list-style-type: none">1. Edit the received date.2. Do not make a copy of the return.3. Do not assess the penalty for Failure to File timely.
The filer explains that the return is late due to a failed attempt to file electronically, and the paper return is received within 10 days of the denial of the electronic filing,	<ol style="list-style-type: none">1. Edit the received date.2. Do not make a copy of the return.3. Do not assess the penalty for Failure to File timely.

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IRM 3.11.180.4.2.17(3) - Removed Received date instructions.

(1) The Received Date (Element 26) must be present if Form 8027 is delinquent.

(2) When present, the received date must have eight numeric characters in **MMDDYYYY** format. See IRM 3.11.180.3.1.3, Received Date, for procedures.

Note: Integrated Submission and Remittance Processing (ISRP) transcribers will enter six (6) numeric characters (MMDDYY) at initial input. When the ISRP transcriber enters the field release, eight (8) numeric characters will display (MMDDYYYY).

Exhibit 3.11.180-7 - Updated the instruction for forwarding Form 8508.

Review all attachments before considering the return processable.

Only detach attachments when instructed.

Note: Consider a return or attachment an "Original" if it has an original signature or was stamped "Process as Original".

Edit action trail(s) (e.g., "L3267 DETACHED" or similar language) in the lower left margin going vertically up the side of the return.

Edit the name and EIN (if not present) on the detached document. Also, edit the received date (e.g., Rec'd MM/DD/YY) in the lower left margin of the detached document before routing.

Follow general guidelines below for each attachment:

Routing Guide for Attachments

If	And	Then
Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips, Single Establishment,	Form 8027-T, Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips, is not present,	If attachments are found, arrange as follows: <ol style="list-style-type: none">1. Form 80272. Determination Letter (e.g., Letter 8027B)3. Good-Faith Agreement4. Copy of Form 8809, Application for Extension of Time to File Information Returns

		<p>5. Copy of approved waiver (Form 8508) from filing Form 8027 electronically</p> <p>6. Explanation for late filing</p>
Form 8027 Single Establishment,	Form 8027-T is present,	Attach Form 8027-T behind Form 8027 and arrange any other attachments as shown above.
Form 8027 Multiple Establishments,	Form 8027-T is present,	<p>Arrange as follows:</p> <ol style="list-style-type: none"> 1. Form 8027 (first in group) 2. Form 8027-T 3. If used for more than one establishment: <ol style="list-style-type: none"> a. Determination Letter (e.g., Letter 8027B) b. Good-Faith Agreement c. Copy of Form 8809 d. Copy of approved waiver (Form 8508) from filing Form 8027 electronically e. Explanation for late filing 4. Form 8027 (in Establishment Number order, if present) <p>Note: Attachments that are for a particular establishment should be attached behind that Form 8027.</p>
Original Form 8508, Application for a Waiver from Electronic Filing of Information Returns,	Attached to Form 8027 or Form 8027-T ,	<p>Detach the Form 8027 or Form 8027-T and route as follows:</p> <p>Internal Revenue Service Attn. Extension of Time Coordinator 240 Murall Drive, Mail Stop 4360 Kearneysville, WV 25430</p> <p>Note: Keep all supporting documentation attached to the waiver</p>

		request, including Form 8822, Form 2848, cost estimates, etc.
Copy of Form 8508,	Attached to Form 8027 or Form 8027-T,	Do not detach and arrange as follows: <ol style="list-style-type: none"> 1. Form 8027 2. Determination Letter (e.g., Letter 8027B) 3. Good-Faith Agreement 4. Copy of Form 8809 5. Copy of approved waiver (Form 8508) from filing Form 8027 electronically 6. Explanation for late filing <p>Note: See IRM 3.11.180.3.4.2, Penalty Information - Form 8508, Application for a Waiver from Electronic Filing of Information Returns.</p>
Original Form 8809, Application for Extension of Time to File Information Returns,	Attached to Form 8027 or Form 8027-T,	Do not detach and route as follows: Local Batching Team Ogden - Mail Stop 6054
Copy of Form 8809,	Attached to Form 8027 or Form 8027-T,	Do not detach and arrange as follows: <ol style="list-style-type: none"> 1. Form 8027 2. Determination Letter (e.g., Letter 8027B) 3. Good-Faith Agreement 4. Copy of Form 8809 5. Copy of approved waiver (Form 8508) from filing Form 8027 electronically 6. Explanation for late filing

		Note: See IRM 3.11.180.3.1.3.1, Form 8809, Application for Extension of Time to File Information Returns.
Determination Letter,	Attached to Form 8027 or Form 8027-T,	<ol style="list-style-type: none"> 1. Do not detach original. 2. Make a copy of the Determination Letter, notate the EIN (if not already shown) and route as follows: Internal Revenue Service Attn. NTRCP 110 City Parkway Las Vegas, NV 89106 <p>Note: See IRM 3.11.180.2.9(2), Definitions.</p>
Letter 8027B, Approving Specified Lower Rate Determination,	Attached to Form 8027 or Form 8027-T,	<p>Do not detach and arrange as follows:</p> <ol style="list-style-type: none"> 1. Form 8027 2. Determination Letter (e.g., Letter 8027B) 3. Good-Faith Agreement 4. Copy of Form 8809 5. Copy of approved waiver (Form 8508) from filing Form 8027 electronically 6. Explanation for late filing
Good-Faith Agreement,	Attached to Form 8027 or Form 8027-T,	<p>Do not detach and arrange as follows:</p> <ol style="list-style-type: none"> 1. Form 8027 2. Determination Letter (e.g., Letter 8027B) 3. Good-Faith Agreement 4. Copy of Form 8809 5. Copy of approved waiver (Form 8508) from filing Form 8027 electronically

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		6. Explanation for late filing
Letter 5382, Waiver Approved,	Attached to Form 8027 or Form 8027-T,	Do not detach. Continue processing.
Explanation for late filing,	Attached to Form 8027 or Form 8027-T,	Do not detach and arrange as follows: <ol style="list-style-type: none"> 1. Form 8027 2. Determination Letter (e.g., Letter 8027B) 3. Good-Faith Agreement 4. Copy of Form 8809 5. Copy of approved waiver (Form 8508) from filing Form 8027 electronically 6. Explanation for late filing
Gaming Industry Tip Compliance Agreement (GITCA),	Attached to Form 8027 or Form 8027-T,	Do not detach and route as follows: Internal Revenue Service Attn. NTRCP 110 City Parkway Las Vegas, NV 89106
Tip Reporting Alternative Commitment (TRAC),	Attached to Form 8027 or Form 8027-T,	Do not detach and route as follows: Internal Revenue Service Attn. NTRCP 110 City Parkway Las Vegas, NV 89106
Tip Rate Determination Agreement (TRDA),	Attached to Form 8027 or Form 8027-T,	Do not detach and route as follows: Internal Revenue Service Attn. NTRCP 110 City Parkway Las Vegas, NV 89106
Rev. Proc. 2007-32 and Rev. Proc. 2020-47 (Gaming Industry Tip Compliance Agreement (GITCA)),	Attached to Form 8027 or Form 8027-T,	Do not detach and route as follows: Internal Revenue Service Attn. NTRCP 110 City Parkway Las Vegas, NV 89106

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Form W-2,		Detach and refer to your manager for disposition instructions.
List of establishments,		See IRM 3.11.180.2.10(9), Document Review.
CP 215, Civil Penalty Notice - response or correspondence related to a penalty assessment or a penalty abatement request,		See IRM 3.11.180.3.4.4, Replies to Penalty Assessment Notices.
Petitions to Reduce the Tip Rate and User Fee (payment),		<ol style="list-style-type: none"> 1. Copy current Form 8027 (tax year 2024 or tax year 2023) and process original. 2. See IRM 3.11.180.2.10(11), Document Review.
Petitions in oppositions of tax law provisions,	Attached to Form 8027 or Form 8027-T, Note: Do not edit an action trail when detaching a petition.	Route as follows: IRS # [REDACTED] # 1111 Constitution Avenue, NW Washington, DC 20224
Envelope,		<ol style="list-style-type: none"> 1. Check envelope for remittance. 2. If remittance is found, immediately hand carry to manager.
Response to Letter 1858C, Information Return of Tip Income (Form 8027) Incomplete for Processing,		Keep attached and edit based on the information provided.
Request for Acknowledgement,		Do not detach. No action required.
Correspondence related to the IRS requesting Form 8027 to be filed for multiple years,	Attached to Form 8027 or Form 8027-T,	Do not detach and route as follows: Internal Revenue Service Attn. NTRCP 110 City Parkway Las Vegas, NV 89106

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Form 14039-B, Business Identity Theft Affidavit,	No	<p>a. If the envelope is addressed to a specific function or a specific function is shown by an IRS CP notice or IRS letter:</p> <ul style="list-style-type: none"> ○ Place the Form 14039-B on top of the return and ○ Route Form 14039-B and the return to the specific function <p>b. If Ogden receives a Form SS-4, Application for an Employer Identification Number, and Form 14039-B, route the returns to: Ogden - BMF Entity Mail Stop 6273</p> <p>c. For the following returns:</p> <ul style="list-style-type: none"> ○ Loose Form 14039-B ○ No correspondence attached (e.g., no IRS CP notice or the IRS letter) ○ The envelope is not addressed to a specific function <p>Place the Form 14039-B on top of the return and route to the local Image Control Team (ICT).</p> <ul style="list-style-type: none"> ○ Ogden - Mail Stop 6552
Form 14196 Filing Statement, or correspondence related to Form 14196,	Attached to Form 8027 or Form 8027-T,	Do not detach and route as follows: Internal Revenue Service Attn. NTRCP 110 City Parkway Las Vegas, NV 89106
Letter 3267 Delinquent 8027 Letter or	Attached to Form 8027 or Form 8027-T,	Do not detach and route as follows: Internal Revenue Service Attn. NTRCP

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correspondence related to Letter 3267,		110 City Parkway Las Vegas, NV 89106
Letter 4639 (Delinquent 8027 Letter (2)) or correspondence related to Letter 4639,	Attached to Form 8027 or Form 8027-T,	Do not detach and route as follows: Internal Revenue Service Attn. NTRCP 110 City Parkway Las Vegas, NV 89106
Letter 4640, Incomplete Form 8027, or correspondence related to Letter 4640,	Attached to Form 8027 or Form 8027-T,	Do not detach and route as follows: Internal Revenue Service Attn. NTRCP 110 City Parkway Las Vegas, NV 89106
Unrelated, unanswered correspondence,	No action was taken,	Detach and route to the proper area.