

## IRM PROCEDURAL UPDATE

**DATE:** 02/02/2024

**NUMBER:** wi-03-0224-0193

**SUBJECT:** Correction of Due Dates

**AFFECTED IRM(s)/SUBSECTION(s):** 3.12.212-9

**CHANGE(s):**

**Exhibit 3.12.212-9 Corrected of due dates.**

Timely extension requests for the following forms are due 2<sup>1</sup>/<sub>2</sub> 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<sup>1</sup>/<sub>2</sub> 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.

**Note:** For taxpayers in Maine and Massachusetts with Tax Period 202312, the timely postmark date is April 17, 2024.

<b>Tax Period</b>	<b>Timely Postmark Date</b>	<b>#</b>	<b>#</b>	<b>Automatic Extended Due Date</b>
202309	12/15/2023	#	#	06/15/2024
202310	01/16/2024	#	#	07/15/2024
202311	02/15/2024	#	#	08/15/2024
202312	03/15/2024	#	#	09/15/2024
202401	04/15/2024	#	#	10/15/2024
202402	05/15/2024	#	#	11/15/2024
202403	06/17/2024	#	#	12/15/2024
202404	07/15/2024	#	#	01/15/2025
202405	08/15/2024	#	#	02/15/2025
202406	09/16/2024	#	#	03/15/2025
202407	10/15/2024	#	#	04/15/2025

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202408	11/15/2024	#		#	05/15/2025
202409	12/16/2024	#		#	06/15/2025
202410	01/15/2025	#		#	07/15/2025

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