

IRM PROCEDURAL UPDATE

DATE: 03/05/2024

NUMBER: wi-03-0324-0350

SUBJECT: Received Date Executive Directive

AFFECTED IRM(s)/SUBSECTION(s): 3.11.212

CHANGE(s):

IRM 3.11.212.7.3(1) Added executive directive for editing information for received dates.

(1) Due to an Executive directive, every extension request form received by the IRS should be stamped by the receiving area (usually Receipt and Control) with a date indicating when it was received. The envelopes will now be retained with the extension. The timely received dates will not be circled out.

IRM 3.11.212.9.4.4 Removed instructions to circle out received date per executive directive.

(1) The received date must be stamped or edited on all Form 4868.

(2) If Form 4868 is received after # [REDACTED] #, examine the postmark date (including foreign postmarks) on the envelope or stamped on the face of the document.

If the earliest postmark date is	Then
On or before the first day that is not a weekend or legal holiday on or after the return due date,	Leave the received date and batch as timely.
After the return due date,	Circle all but the earliest date stamp present. If no date stamp is present, edit the envelope postmark date as the received date.

Note: If an Area Office (AO) or Taxpayer Assistance Center (TAC) received date is present, accept it as a valid received date. If extensions are received from the AO or TAC, and there is an indication (other than the AO date stamp) the document was late, refer to your supervisor/team leader for approval/denial determination.

IRM 3.11.212.9.5.1 Removed instructions to circle out received date per executive directive.

(1) Form 4868 will be approved if submitted timely.

- a. All approved Form 4868 should be batched together and assigned a Doc Code 17.

Exception: If the taxpayer is requesting an extension longer than 6 months, see IRM 3.11.212.9.6.2.

- b. If extension is approved, do not return a copy of Form 4868 to the taxpayer.