IRM PROCEDURAL UPDATE

DATE: 04/25/2023

NUMBER: wi-03-0423-0548

SUBJECT: Received Dates; Added Countries for Waiver of Minimum Time Requirements

AFFECTED IRM(s)/SUBSECTION(s): 3.21.3

IRM 3.21.3.8.2(3) Per request from AUSC director, stated in table that the received date should never be deleted on a return with a W-7 stamp.

(3) For current calendar-year (2212) returns due April 18th (with the exception of Program 46220, 46227, 46228, or 46910), received on or before April 18, 2023:

If the document is	Then
Unnumbered and being processed **#** ███████ ███ **#** ,	Circle the received date when present. **Exception: NEVER** circle a received date that has been edited or altered in green ink, and **NEVER** circle a received date on a return with a W-7 stamp.
Numbered with a Julian date of **#** ██████████ **#** in the DLN,	Circle the received date when present. **Exception: NEVER** circle a received date that has been edited or altered in green ink, and **NEVER** circle a received date on a return with a W-7 stamp.
Unnumbered and being processed on **#** █████ ████ **#** or later,	Edit **"041823"** as the received date if one is not present.
Numbered with a **#** ██████ ████████ **#** in the DLN,	Edit **"041823"** as the received date if one is not present.

IRM 3.21.3.8.2(4) Per request from AUSC director, stated in table that the received date should never be deleted on a return with a W-7 stamp.

(4) For current calendar-year returns that qualify for an automatic two-month extension, received on or before June 15, 2023:

If the document is	Then
Unnumbered and being processed before **#** █████	Circle the received date when present.

▮▮▮▮ **#** ,	**Exception: NEVER** circle a received date that has been edited or altered in green ink, and **NEVER** circle a received date on a return with a W-7 stamp.
Numbered with a **#** ▮▮▮ ▮▮▮▮▮▮▮ **#** , ▮▮▮▮▮	Circle the received date when present. **Exception: NEVER** circle a received date that has been edited or altered in green ink, and **NEVER** circle a received date on a return with a W-7 stamp.
Unnumbered and being processed on **#** ▮▮▮ ▮▮▮▮▮▮ **#** ,	Determine the received date if one is not present.
Numbered with a **#** ▮▮ ▮▮▮▮▮▮▮▮ **#** in the DLN,	Determine the received date if one is not present.

IRM 3.21.3.17(3) Removed limitation that Schedule 2, lines 11 and 12 are transcribed only starting in TY22.

(3) The following are the T-lines and T-Compute Lines on Schedule 2:

T-Lines	T-Compute Lines
Lines 1 and 2	Line 7
Line 4	Line 18
Lines 7-10	
Lines 11 and 12	
Lines 13-16	
Line 18	
Line 19 (TY21 only)	
Line 20	

IRM 3.21.3.42.5(1) Added countries to the table for which a waiver of the minimum time requirements may be claimed for TY22.

(1) A U.S. citizen is considered a bona fide resident of a foreign country if his tax home has been in that foreign country for an uninterrupted period of time which includes a full calendar year and part of the tax year of the return. Before editing bona fide dates for restricted countries (Cuba, Iraq, and Libya), see IRM 3.21.3.42.5 (3).

Note: Waiver of minimum time requirements - the minimum time requirements for bona fide residence and physical presence can be waived if the taxpayer must leave a foreign country because of war, civil unrest, or similar adverse conditions in that

country. The following are the only countries for which a waiver may be claimed for 2022:

Country	Date of Departure On or After
Ethiopia	January 3, 2022
Iraq	January 14, 2022
Ukraine	February 12, 2022
Belarus	February 28, 2022
China	April 11, 2022
Mali	July 29, 2022

Note: Edit dates to cover a full calendar year using the dates provided by the taxpayer, if available. Otherwise, use the tax year of the return to determine the applicable dates.

IRM 3.21.3.83.2(3) Added lines 1z and 25d to the chart as T-Compute lines.

(3) The following are the T-lines and T-Compute lines for page 1 and page 2 of Form 1040-NR:

T-Lines	T-Compute Lines
• Tax Period • Filing Status Code - Area to the left of the single box. • Taxpayer Name • TIN • Additional Information Line • Street Address • City/State/Province • Mail Routing Code • Country Name • Special Processing Code (SPC) - Right margin between Identifying Number and Individual/Estate or Trust check boxes • Country Code - Right margin across from the City, town or post office, state and ZIP code • Computer Condition Code (CCC) - center of the blank space above the "Dependents" section. • Received Date - edit in the empty space to the right of "Dependents (see instructions):" • Dependent's Name - Dependent lines, column (1) • Dependent's TIN -Dependent lines, column (2) • Child Tax Credit Indicator - Dependent lines, column (4) • Credit for Other Dependents Indicator - Dependent lines, column (4) • Dependent Positions • Line 1a	• Line 1z • Line 9 • Line 10d • Line 11 • Line 15 • Line 21 • Line 24 • Line 25d • Line 32 • Line 33 • Line 35a • Line 37

- Line 1k
- Line 1z
- Lines 2a through 5b
- Lines 7 through 9
- Form Processing Code (FPC) - To the right of line 7
- Line 10d
- Line 11
- Line 12b (TY20 and TY21 only)
- Line 13a
- Line 15
- Return Processing Code (RPC) - Left bottom margin
- Action Code - Bottom Center Margin
- Audit Code - Bottom Right Margin
- Line 16
- Line 19
- Line 21
- Lines 23a through 23c
- Line 24
- Lines 25d through 26
- Dotted Portion of Line 28 (TY19 and TY20 only)
- Lines 28 and 29
- Lines 32 and 33
- Line 35a
- Line 35b - Routing Number
- Line 35c - Checking and Savings Boxes
- Line 35d - Account Number
- Line 36 through 38
- Third Party Designee Checkbox
- Third Party Designee Name
- Third Party Designee PIN
- IP PIN
- Preparer SSN or PTIN
- Preparer EIN
- Preparer Phone Number
- Preparer Code