

## IRM PROCEDURAL UPDATE

**DATE:** 01/17/2024

**NUMBER:** wi-03-0124-0090

**SUBJECT:** IMF Return Transmission Date

**AFFECTED IRM(s)/SUBSECTION(s):** 3.30.123.12.2

**CHANGE(s):**

**IRM 3.30.123.12.2(10) - Added first day to transmit IMF tax returns.**

(10) Refer to the schedule below for IMF *e-file* transmission dates.

Action	Date
First day to transmit IMF tax returns	January 29
Last day for transmitting timely filed <ul style="list-style-type: none"><li>• Tax Returns</li><li>• Form 4868</li><li>• Form 2350</li></ul>	April 15
Retransmitting rejected timely filed <ul style="list-style-type: none"><li>• Tax Return</li><li>• Form 4868</li><li>• Form 2350</li></ul>	April 20
Transmitting timely filed Form 4868 or Form 2350 meeting overseas exception	June 15
Transmitting tax returns on extension from Form 4868	October 15
Retransmitting rejected late tax returns or tax returns on extension from Form 4868	October 20
Transmitting test transmissions	No cutoff date
Submitting IRS <i>e-file</i> applications	No cutoff date

**Note:** April 15, June 15, and October 15 are all statutory due dates, see Holiday or Weekend Impact, IRM 3.30.123.2.2