

## **IRM PROCEDURAL UPDATE**

**DATE: 03/04/2024**

**NUMBER: wi-03-0324-0317**

**SUBJECT: Clarified Process for Received Dates**

**AFFECTED IRM(s)/SUBSECTION(s): 3.11.180.3.1.3**

**CHANGE(s):**

**IRM 3.11.180.3.1.3(7) - Deleted reminder to circle out received date due.**

(7) The IRS received date may or may not be stamped on the face of the return.