

## IRM PROCEDURAL UPDATE

**DATE: 03/07/2024**

**NUMBER: wi-03-0324-0364**

**SUBJECT: Date Stamp Requirement**

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

**CHANGE(s):**

**IRM 3.11.180.3.1.3(5) - Updated subsection to reflect change that all returns are required to be date stamped per Executive Directive.**

(5) A received date is required on **all** Form 8027 returns.

**IRM 3.11.180.3.1.3(11) - Updated subsection table per Executive Directive.**

(11) Edit the received date as follows:

### Received Date Criteria

If	And	Then
A timely received date is the only received date stamped on the return,		Take no action.
Two or more dates stamped on the return,		1. Use the earliest IRS stamped received date. 2. Circle out all other dates.
A federal return is addressed to the IRS,	Delivered to a State agency,	Use the postmark date as the received date.
Federal return is addressed to a State agency,		Use the IRS date stamp as the received date.
The only received date on the return is a Taxpayer Advocate Service (TAS) or Chief Counsel received date,		Circle out the TAS or Chief Counsel received date and edit the received date according to instructions.

**Reminder:** If an envelope is attached to the return, check envelope for remittance. If remittance is found, hand carry to the manager.