

IRM PROCEDURAL UPDATE

DATE: 03/08/2024

NUMBER: wi-03-0324-0367

SUBJECT: Timeliness and Form Updates

AFFECTED IRM(s)/SUBSECTION(s): 3.30.123

IRM 3.30.123.6.5.5(1) - Removed Form 1040-NR added Form 1040-PR and Form 1040-SS

(1) STATUTORY DUE DATES for Form 1040:

- April 15

Note: If an electronically filed tax return has been rejected by the IRS and the taxpayer files a paper tax return; the paper tax return will be considered timely filed if postmarked by the later of the date of the tax return or ten calendar days after the date of the notification that the electronic submission was rejected. See IRM 3.30.123.12.2, *Electronic Postmark and Return Due Date*.

- June 15 - Form 1040-PR and Form 1040-SS (Taxpayer living abroad - automatic two-month extension).

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2

IRM 3.30.123.6.6.5(1) - Removed Form 1040-NR added Form 1040-PR and Form 1040-SS

(1) STATUTORY DUE DATE for Form 1040 (and conversions):

- April 15
- June 15 - Form 1040-PR and Form 1040-SS (Taxpayer living abroad - automatic two-month extension)
- October 15 - (Form 4868 filed in April will state "ITIN TO BE REQUESTED" and Form 6401 will be attached to the tax return since no TC could post in April.)

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2

IRM 3.30.123.8(5) - Updated IRM and title

(5) The requirements for processing Form 8809, *Application for Extension of Time to File Information Returns* can be found by referring to IRM 3.28.6, *Processing Paper Form 8809, Application for Extension of Time to File Information Returns*.

IRM 3.30.123.8.3.2 - Added Form 1099-QA and Form 5498-QA

(1) **STATUTORY DUE DATES** for Form 1097–BTC, Form 1098, Form 1098-C, Form 1098-E, Form 1098-F, Form 1098-T, Form 1099-A, Form 1099-B, Form 1099-C, Form 1099-CAP, Form 1099-DIV, Form 1099-G, Form 1099-INT, Form 1099-LTC, Form 1099-MISC, Form 1099-NEC, Form 1099-OID, Form 1099-PATR, Form 1099-Q, Form 1099-QA, Form 1099-R, Form 1099-S, Form 1099-SA, Form W-2G, Form 3921, Form 3922, Form 5498, Form 5498-ESA, Form 5498-QA, Form 5498-SA and Form 1096:

- January 31 - **(Form 1099-NEC reporting non-employee compensation)**
- February 28 - **(Form 1098 series, Form 1099 series, and Form W-2G)**
- March 31 - (Extended due date - Automatic)
- April 30 - (Extended due date, if Extension Timely Filed in March and Approved)
- May 31 - **(Form 5498, Form 5498-QA Form 5498-SA and Form 5498-ESA)**
- June 30 - (Extended due date - Automatic)
- July 31 - (Extended due date, if extension timely filed in June and approved)

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2

(2) CYCLES:

- N/A

(3) CAMPUS PROGRAM COMPLETION DATES:

- **First PCD** - August 7, 2024 - Cycle 202432 - **for Income IRP documents received by July 26**
- **Second PCD** - December 4, 2024 - Cycle 202449 - **for Income IRP documents received after July 26**

Note: IRP in error status on the BOB and GMF Error Register (GMF10) requires correction prior to PCD. Evaluate error inventory to determine the daily production needed to clear the inventory and meet PCD. Input Correction Operation will order GMF Error Register in intervals to ensure each daily order can be completed by the tax examiner and processed through ISRP to avoid duplication of register.

IRM 3.30.123.25(1) - Updated calendar days to business days

(1) The Image Control Team (ICT) is responsible for the clerical functions within the Correspondence Imaging Inventory (CII). In an effort to meet processing time frames, **all cases must be prepped, scanned and validated within 10 business days of the ICT receipt or 20 business days of the IRS received date.**