

IRM PROCEDURAL UPDATE

DATE: 03/12/2024

NUMBER: wi-03-0324-0391

SUBJECT: Executive Directive on Received Dates and Envelopes

AFFECTED IRM(s)/SUBSECTION(s): 3.11.212.9.4

CHANGE(s):

IRM 3.11.212.9.4 Added executive directive for received dates and envelopes.

(1) Determine if the request is timely filed. See IRM 3.11.212.9.3.

(2) Taxpayer name: Underline the first four characters of the last name.

- a. The name control can have less than four characters.
- b. Alphas and hyphens are the only valid characters.
- c. See Document 7071 for further information.

(3) TIN: There must be a valid 9 digit SSN or ITIN unless this is an extension request is for a Form 1040-NR estate or trust. See IRM 3.11.212.9.7.

- a. If Form 4868 has an EIN and no SSN, see IRM 3.11.212.9.4.1.
- b. If the SSN is missing, illegible or other than 9 numbers, see IRM 3.11.212.9.4.2.
- c. If Form 4868 has no SSN, but has a notation an ITIN will be requested, see IRM 3.11.212.9.4.2.

(4) Received date: Executive directive says all forms should have a received date on them and the envelope left with it. We will not circle out timely received dates. See IRM 3.11.212.9.4.3.

Reminder: Always review for a timely postmark date. If the postmark date is timely, batch as timely.

(5) Tax period: Edit only on fiscal year extensions in YYMM format. See IRM 3.11.212.9.4.3.

(6) Extended due date: If the extension is late filed, edit the extended due date in MMDDYY format on the City/State/ZIP line.

- a. Use the original return due date as the extended due date.

- b. If box 8 or box 9 is checked, or the address is outside the United States and Puerto Rico, edit 061524.
- c. All others, edit 041524 for calendar year 202312, or the due date for the fiscal or prior year.

Exception: If the extension is for a fiscal year, see IRM 3.11.212.9.4.3 (5). Use the 15th day of the month in the Timely Postmark Date column for the tax period as the extended due date.

(7) See Figure 3.11.212-7 showing Form 4868 edit lines:

Text Only Link

DRAFT DETACH HERE

Form 4868 Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

Department of the Treasury Internal Revenue Service

For calendar year 2023, or other tax year beginning , 2023, and ending , 20

OMB No. 1545-0074

2023

Part I Identification

1 Your name(s) (see instructions)

T Name Control-UNDERLINE

Address (see instructions)

Part II Individual Income Tax

4 Estimate of total tax liability

5 Total 2022 payments

6 Balance due. Subtract payments from line 5. If you're paying (see instructions)

7 Check here if you're "out of the country" and a U.S. citizen or resident. See instructions

8 Check here if you file Form 1040-NR and didn't receive wages as an employee subject to U.S. income tax withholding

City, town, or post office

Return Due Date T

State ZIP code

2 Your social security number

T SSN

3 Spouse's social security number

Received Date MMDDYY

For Privacy Act and Paperwork Reduction

T ERS Action Code

Edit Tax Period for FISCAL YEAR ONLY

YYMM T

Edit on disapproved or more than 6 months only.

If either box is checked, extension is due on 06/17/24.

Only late filed and fiscal year extensions require a received date.

Figure 3.11.212-7
Form 4868 Edit Lines