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

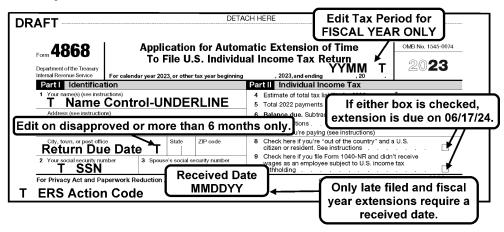


Figure 3.11.212-7 Form 4868 Edit Lines