IRM PROCEDURAL UPDATE

DATE: 03/20/2024

NUMBER: wi-03-0324-0435

SUBJECT: Correction of Wording and Instructions

AFFECTED IRM(s)/SUBSECTION(s): 3.11.212

CHANGE(s):

IRM 3.11.212.5(5) b Deleted incorrect note.

- (5) Review all extension requests with a late received date for a timely postmark date.
 - a) The postmark date is the date the USPS or other designated delivery service has stamped on the envelope to indicate the date the item was mailed.
 - b) Receipt and Control will attach the envelope to any extension with a late received date. If more than one extension request was included in an envelope, the postmark date will be stamped on each additional extension.
 - c) IRC 7502 includes the timely mailing treated as timely filing/paying rule. This rule states any document or payment is considered timely filed if the postmark date is on or before the due date, even if it is received after the due date.
 - d) Consider any postmark when making this determination.

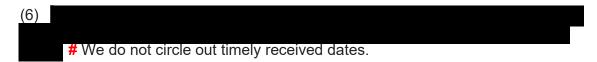


e) An extension with a timely foreign postmark will be considered timely filed based on Revenue Ruling 2002–23, 2002-1 C.B. 811.

IRM 3.11.212.7.3(1) Deleted executive directive information.

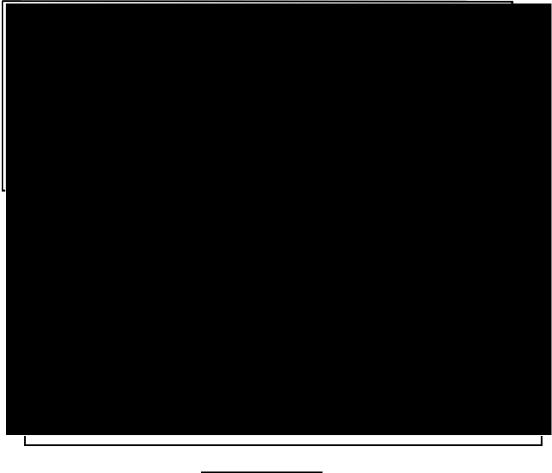
(1) Every extension request form received by the IRS should be stamped by the receiving area (usually Receipt and Control) with a date indicating when it was received. The envelopes will now be retained with the extension. The timely received dates will not be circled out.

IRM 3.11.212.9.3(6) Deleted executive directive information.



Note: Other things to look for that can make a calendar year Form 4868 be timely filed include, timely filed with box 8 or 9 checked, a postponed due date as a result of an official disaster declaration, or an indication of a previously rejected electronically filed extension request.







IRM 3.11.212.9.4(4) and (7) Deleted incorrect received information and executive directive information.

(4) 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 make sure to batch as timely.

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

Text Only Link

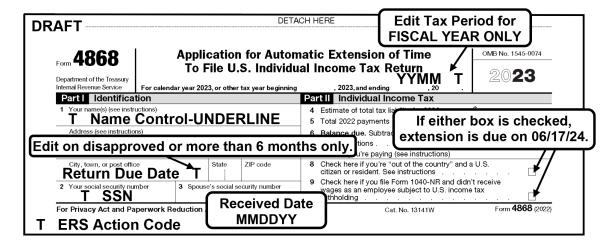


Figure 3.11.212-7 Form 4868 Edit Lines