

## 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.

**Exception: #**

[REDACTED]

- 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.

Any line marked with a # is for Official Use Only

**IRM 3.11.212.9.3(6) Deleted executive directive information.**

(6)

[REDACTED]  
[REDACTED] # We do not circle out timely received dates.

**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.

#

[REDACTED] [REDACTED]

[REDACTED]

[REDACTED] #

**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

**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

OMB No. 1545-0074

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

YYMM T

**Part I Identification** **Part II Individual Income Tax**

1 Your name(s) (see instructions) **T Name Control-UNDERLINE**

Address (see instructions)

City, town, or post office **T Return Due Date** State ZIP code

2 Your social security number **T SSN** 3 Spouse's social security number

For Privacy Act and Paperwork Reduction **Received Date MMDDYY** Cat. No. 13141W Form 4868 (2022)

**T ERS Action Code**

4 Estimate of total tax liability

5 Total 2022 payments

6 Balance due. Subtract payments you're paying (see instructions)

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

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

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

Figure 3.11.212-7  
Form 4868 Edit Lines