



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.11.212

NOVEMBER 15, 2024

## EFFECTIVE DATE

(01-01-2025)

## PURPOSE

- (1) This transmits revised IRM 3.11.212, Returns and Documents Analysis - Applications for Extension of Time to File.

## MATERIAL CHANGES

- (1) IRM 3.11.212.1(2) Corrected Wage and Investment to Taxpayer Services throughout the IRM. IPU 24U0614 issued 05-07-2024.
- (2) IRM 3.11.212.1.5 Moved the glossary and acronym tables from the exhibit to this section.
- (3) IRM 3.11.212.1.6 Added new section for Related Resources.
- (4) IRM 3.11.212.1.7 Corrected an incorrect IRM reference. IPU 24U0614 issued 05-07-2024.
- (5) IRM 3.11.212.1.8 Updated Taxpayer Advocate Service (TAS) with the TAS standard language from the TAS document that contains the most current approved standardized language.
- (6) IRM 3.11.212.5 Added table for determining extension timeliness.
- (7) IRM 3.11.212.5(5) b Deleted incorrect note. IPU 24U0435 issued 03-20-2024.
- (8) IRM 3.11.212.7.3(1) Added additional envelope and postmark information. IPU 24U0446 issued 03-26-2024.
- (9) IRM 3.11.212.7.3(1) Added new Modernization project goals in relation to Received dates. IPU 24U0278 issued 02-22-2024.
- (10) IRM 3.11.212.7.3(1) Deleted executive directive information throughout the IRM. IPU 24U0435 issued 03-20-2024.
- (11) IRM 3.11.212.7.3(1) Added executive directive for editing information for received dates throughout IRM. IPU 24U0350 issued 03-05-2024.
- (12) IRM 3.11.212.9.3 Removed instructions to circle out received dates and corrected Figure 6 and descriptions. IPU 24U0350 issued 03-05-2024.
- (13) IRM 3.11.212.9.4(4) Added additional envelope and postmark information. IPU 24U0446 issued 03-26-2024.
- (14) IRM 3.11.212.9.4(4) and (7) Deleted incorrect received information and executive directive information. IPU 24U0435 issued 03-20-2024.
- (15) RIM 3.11.212.9.4.2 Changed the wording and instructions to be more clear.
- (16) IRM 3.11.212.9.4.4 Removed instructions to circle out received date throughout the IRM. IPU 24U0350 issued 03-05-2024.
- (17) IRM 3.11.212.11 Added Form 709-NA throughout the IRM
- (18) Exhibit 3.11.212-1 Removed 5558 for Form 5330. Added Form 709-NA.

- (19) Exhibit 3.11.212-5 Removed the disaster declarations that expired.
- (20) Exhibit 3.12.212-17 Added Connecticut FEMA 3612-EM, New York FEMA 3613-EM, Louisiana FEMA 3614-EM, and Pennsylvania FEMA 4815-DR. IPU 24U0986 issued 09-19-2024.
- (21) Exhibit 3.11.212-5 Added Kentucky FEMA 4804-DR, Florida FEMA 3605-EM, South Carolina FEMA 3606-EM, Minnesota FEMA 4797-DR, Georgia FEMA 3607-EM, North Carolina FEMA 3608-EM, Vermont FEMA 3609-EM, Florida FEMA 4806-DR, Puerto Rico FEMA 3610-EM, South Dakota FEMA 4807-DR, Minnesota FEMA 4797-DR, Vermont FEMA 4810-DR, U.S. Virgin Islands FEMA 3611-EM. IPU 24U0943 issued 08-28-2024.
- (22) Exhibit 3.11.212-5 Added Texas FEMA 4798-DR, Iowa FEMA 4796-DR, and Missouri FEMA 4803-DR. IPU 24U0882 issued 07-31-2024.
- (23) Exhibit 3.11.212-5 Added New Mexico FEMA 4795-DR, Iowa FEMA 4796-DR and West Virginia FEMA 4787-DR. IPU 24U0851 issued 07-17-2024.
- (24) Exhibit 3.11.212-5 Added Mississippi FEMA 4790-DR, Oklahoma FEMA 4791-DR, and Florida FEMA 4794-DR. IPU 24U0795 issued 06-25-2024.
- (25) Exhibit 3.11.212-5 Added Iowa FEMA 4784-DR and Arkansas FEMA 4788-DR. IPU 24U0723 issued 06-06-2024.
- (26) Exhibit 3.11.212-5 Added Texas FEMA 4781-DR, Kentucky FEMA 4782-DR, and West Virginia FEMA 4783-DR. IPU 24U0708 issued 05-31-2024.
- (27) Exhibit 3.11.212-5 Added Massachusetts FEMA 4780-DR. IPU 24U0670 issued 05-22-2024.
- (28) Exhibit 3.11.212-5 Added Iowa FEMA 4779-DR. IPU 24U0662 issued 05-21-2024.
- (29) Exhibit 3.11.212-5 Added Ohio FEMA 4777-DR and Nebraska FEMA 4778-DR. IPU 24U0640 issued 05-13-2024.
- (30) Exhibit 3.11.212-5 Added Oklahoma FEMA 4776-DR. IPU 24U0614 issued 05-07-2024.
- (31) Exhibit 3.11.212-5 Added Maine FEMA 4764-DR, Rhode Island FEMA 4765-DR and Rhode Island FEMA 4766-DR. IPU 24U0470 issued 04-02-2024.
- (32) Exhibit 3.11.212-5 Added new extended end date for Hawaii FEMA 4724-DR. IPU 24U0457 issued 03-28-2024.
- (33) Exhibit 3.11.212-5 Added Wrangell Cooperative Association of Alaska FEMA 4763-DR. IPU 24U0446 issued 03-26-2024.
- (34) Exhibit 3.11.212-5 Added California FEMA 4758-DR and Washington FEMA 4759-DR. IPU 24U0299 issued 02-28-2024.
- (35) Exhibit 3.11.212-5 Added Michigan FEMA 4757-DR. IPU 24U0278 issued 02-22-2024.
- (36) Exhibit 3.11.212-5 Added West Virginia FEMA 4756-DR. IPU 24U0221 issued 02-06-2024.
- (37) Exhibit 3.11.212-5 Added Maine FEMA 4754-DR. IPU 24U0210 issued 02-05-2024.
- (38) Exhibit 3.11.212-5 Added Rhode Island FEMA 4753-DR. IPU 24U0145 issued 01-29-2024.
- (39) Exhibit 3.11.212-5 Added Connecticut FEMA 3604-EM. IPU 24U0112 issued 01-23-2024.
- (40) Exhibit 3.11.212-5 Added Tennessee FEMA 4751-DR. IPU 24U0073 issued 01-10-2024.

- (41) Exhibit 3.11.212-5 Added Maine FEMA 3598-EM, Massachusetts FEMA 3599-EM, Louisiana FEMA 3600-EM, Guam FEMA 3601-EM, North Mariana Islands FEMA 3602-EM, Israel FEMA Sec T-001-DR, U.S. Virgin Islands FEMA 3603-EM, and Illinois FEMA 4749-DR. IPU 24U0017 issued 01-02-2024.
- (42) Exhibit 3.11.212-6 Deleted the exhibit and moved it to IRM 3.11.212.1.5.
- (43) IRM 3.11.212 Editorial changes and corrections have been made throughout this IRM. Including, typographical errors, tax periods, received dates, tax ears, examples and Figures and Exhibits. Revised throughout to update organizational title Wage and investment to Taxpayer Services.

#### **EFFECT ON OTHER DOCUMENTS**

IRM 3.11.212, dated November 14, 2023 (effective January 1, 2024), is superseded. This IRM incorporates IRM Procedural Updates IPU 24U0017 issued 01/02/2024, IPU 24U0073 issued 01/10/2024, IPU 24U0112 issued 01/23/2024, IPU 24U0145 issued 01/29/2024, IPU 24U0210 02/05/2024, IPU 24U0221 issued 02/06/2024, IPU 24U0278 issued 02/22/2024, IPU 24U0299 issued 02/28/2024, IPU 24U0350 issued 03/05/2024, IPU 24U0391 issued 03/12/2024, IPU 24U0435 issued 03/20/2024, IPU 24U0446 issued 03/26/2024, IPU 24U0457 issued 03/28/2024, IPU 24U0470 issued 04/02/2024, IPU 24U0614 issued 05/07/2024, IPU 24U0640 issued 05/13/2024, IPU 24U0662 issued 05/21/2024, IPU 24U0670 issued 05/22/2024, IPU 24U0708 issued 05/31/2024, IPU 24U0723 issued 06/06/2024, IPU 24U0795 issued 06-25-2024, IPU 24U0851 issued 07-17-20224, IPU 24U0882 issued 07-31-2024, IPU 24U0943 issued 08-28-2024, and IPU 24U0985 issued 09-19-2024. Not all of the IPU's are incorporated into this IRM due to the expiration of various FEMA disaster declaration periods during the calendar year 2024.

#### **AUDIENCE**

Taxpayer Services, Code and Edit Tax Examiners

James L. Fish  
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3.11.212

Applications for Extension of Time to File

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3.11.212.1  
(05-07-2024)  
**Program Scope and Objectives**

- (1) **Purpose:** The Document Perfection Operation, Code and Edit Unit, prepares paper returns and tax forms for processing by reviewing and editing the documents with specialized processing codes for use downstream. The purpose of this document is to provide Code and Edit procedures for extension requests and miscellaneous forms with Document Locator Number (DLN) Document Code 77.
- (2) **Audience:** Tax examiners in Taxpayer Services (TS) Division, Submission Processing Service Centers, Code and Edit Units are the primary users of this IRM.
- (3) **Policy Owner:** The Director of Submission Processing is responsible for the policies in this IRM.
- (4) **Program Owner:** The Code and Edit/ERS IMF Section of the Return Processing Branch of Submission Processing is responsible for the procedures and all updates related to this IRM.
- (5) **Primary Stakeholders:** Submission Processing (SP).

3.11.212.1.1  
(01-01-2022)  
**Background**

- (1) This section of the Internal Revenue Manual (IRM) provides instructions for editing taxpayer requests for extension of time to file their required income tax forms.
  - (2) The Individual Master File (IMF) extension request forms are:
    - Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return
    - Form 2350, Application for Extension of Time to File U.S. Income Tax Return
- Note:** Form 2350 is processed at the Austin Submission Processing Center (AUSPC).
- (3) The Business Master File (BMF) extension request forms covered by this IRM are:
    - Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns
    - Form 8892, Application for Automatic Extension of Time to File Form 709 or Form 709-NA and/or Payment of Gift/Generation-Skipping Transfer Tax
  - (4) This IRM also includes miscellaneous forms to be perfected for input to Master File:
    - Form 3177, Notice of Action for Entry on Master File
    - Form 5466-B, Multiple Records of Disclosure
  - (5) Code and Edit procedures for Form 4768, Application for Extension of Time to File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes, are included in IRM 4.25.2, Campus Procedures for Estate and Gift Tax.

**Note:** Form 4768 is processed by the Estate and Gift Tax function at the Kansas City Submission Processing Center (KCSPC).

- (6) Code and Edit procedures for Form 5558, Application for Extension of Time to File Certain Employee Plan Returns, and Form 8868, Application for Automatic Extension of Time to File an Exempt Organization Return, are included in IRM 3.11.20, Exempt Organization and Employee Plan Applications for Extension of Time to File.

**Note:** Form 5558 and Form 8868 are processed at the Ogden Submission Processing Center (OSPC) only.

- (7) A list of forms covered in this manual is in Exhibit 3.11.212-1.

#### 3.11.212.1.2 (11-19-2019)

##### Authority

- (1) Authority for these procedures is found in the following sections of the Internal Revenue Code and their corresponding Treasury regulations:

- IRC 6201(a)
- IRC 6213(b)
- IRC 6402(a)
- IRC 6511
- IRC 6081

- (2) Policy Statements for Submission Processing are contained in IRM 1.2.1, Servicewide Policy Statements.

#### 3.11.212.1.3 (01-01-2022)

##### Responsibilities

- (1) The Director of the Submission Processing (SP) office is responsible for monitoring operational performance for the SP campus.
- (2) The Operations Manager is responsible for monitoring operational performance for their operation.
- (3) The team manager/lead is responsible for performance monitoring and ensuring employees have the tools to perform their duties.
- (4) The team employees are responsible for following the instructions contained in this IRM and maintaining updated IRM procedures.

**Note:** This IRM cannot address every possibility that occurs while perfecting returns or documents. Take taxpayer intent into consideration. Refer issues not addressed in this IRM to the subject matter expert (SME), lead, or manager to determine the corrective action.

#### 3.11.212.1.4 (01-01-2019)

##### Program Objectives and Review

- (1) **Program Goals:** To timely review and edit all extension requests received in Code and Edit (C&E).
- (2) **Program Reports:** The Monitoring Section under Submission Processing Program Management/Process Assurance monitors the Code and Edit reports.
- (3) **Program Effectiveness:** Completed inventory is selected for quality review during real-time processing. This review is conducted according to the procedures in IRM 3.30.30, Embedded Quality for Submission Processing (EQSP) System.
- (4) **Annual Review:** This IRM is updated and published annually after review and concurrence by affected offices according to the clearance process established in IRM 1.11.9, Clearing and Approving Internal Management Documents (IMDs).

3.11.212.1.5  
(01-01-2025)

(1) Glossary and Acronym tables.

### Glossary and Acronyms

GLOSSARY	DEFINITION
<b>ACTION CODES</b>	Numeric codes edited in the bottom center margin of a return to reject documents and identify the reason the document has been rejected.
<b>ACTION TRAIL</b>	A notation in the lower left side margin on page 1 of a return which indicates or explains an action taken
<b>ALPHA CHARACTER</b>	A letter of the alphabet
<b>APPLICATION FOR TAXPAYER ASSISTANCE ORDER</b>	An application for relief from significant hardship usually requested by the taxpayer on Form 911.
<b>ATTORNEY-IN-FACT</b>	A private attorney or other individual designated by another person pursuant to a written instrument to act on behalf of that person in the performance of any act or acts described in the written instrument (e.g., a power of attorney on Form 2848).
<b>AUTOMATIC DATA PROCESSING (ADP)</b>	The handling and processing of data by mechanical and/or electronic equipment.
<b>BATCH</b>	A group of blocks of documents. A batch can't contain more than 20 blocks.
<b>BLOCK</b>	A group of up to 100 documents with consecutive DLNs containing the same block number (digits 9 through 11 of the DLN). (A block can't contain more than 100 documents since the documents are numbered from 00 to 99.)
<b>CALENDAR YEAR</b>	A tax year that begins January 1 and ends on December 31.
<b>COMPUTER CONDITION CODE (CCC)</b>	A single alpha or numeric character edited on a return which either identifies a special condition or directs the computer to take a specific programmed action. CCCs are posted to the Master File.
<b>CORRESPONDENCE ACTION SHEETS (CAS)</b>	Forms used to request information from the taxpayer. Some are mailed to the taxpayer with the return; others generate a letter.
<b>CURRENT YEAR RETURN</b>	A Current Year Return is a return filed for the previous year. For a calendar year return it will end on December 31.
<b>DATA</b>	All information reported or coded on forms, schedules, and attachments.
<b>DELINQUENT RETURN</b>	A return filed after the due date without an approved extension.

GLOSSARY	DEFINITION
<b>DOCUMENT LOCATOR NUMBER (DLN)</b>	A fourteen-digit number assigned to every return and document input through the Automatic Data Processing (ADP) system.
<b>DUMMYING</b>	The act of transferring information provided by the taxpayer onto a required transcribed form/schedule.
<b>EDITING</b>	Preparing returns and attachments for data entry or other transcription processes by correcting entries and entering edit marks.
<b>EMPLOYER IDENTIFICATION NUMBER (EIN)</b>	A nine-digit number that identifies the account of a business taxpayer on the Business Master File.
<b>FIDUCIARY RETURN</b>	A return signed by someone other than the taxpayer which is accepted by the IRS due to the legal relationship between the taxpayer and the person signing the return.
<b>FISCAL YEAR</b>	A tax year which ends on a date other than December 31.
<b>FORM</b>	An IRS document identified by a number, e.g., Form 1040.
<b>INDIVIDUAL MASTER FILE (IMF)</b>	A magnetic tape file containing information about taxpayers filing individual income tax returns and related documents.
<b>INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN)</b>	A unique nine-digit number assigned by the IRS to individuals who must file a U.S. tax return or are listed as a spouse or a dependent and who do not have and can't obtain a valid Social Security Number. Taxpayers obtain an ITIN by filing a Form W-7.
<b>INJURED SPOUSE</b>	A person filing a joint return with an overpayment of taxes which is offset by the spouse's non-tax debt such as a student loan or back child-support, as well as by a tax debt that existed prior to the marriage. (A claim may be filed to protect the injured spouse's share of the joint overpayment.)
<b>INNOCENT SPOUSE ELECTION</b>	An election made by a spouse who filed a joint return, or didn't file a return jointly in a community property state, for relief from joint and several liability. To make this election, a person must file Form 8857, Request for Innocent Spouse Relief, or a similar statement signed under penalties of perjury. Reference IRC 6015.
<b>INTEGRATED DATA RETRIEVAL SYSTEM (IDRS)</b>	A system that enables employees in the area/territory offices and the campuses to have visual access to certain computer-based information in taxpayer accounts.

GLOSSARY	DEFINITION
<b>INTEGRATED SUBMISSION AND REMITTANCE PROCESSING SYSTEM (ISRP)</b>	A computerized system which will convert paper tax and information documents and remittances received by IRS into perfected electronic records of taxpayer data.
<b>JULIAN DATE</b>	A calendar date expressed as the number of days since the beginning of the year. For example, February 1 is Julian Date 032.
<b>JURAT</b>	The perjury statement required in the signature area of a tax return, form, or schedule.
<b>LOCKBOX</b>	The process whereby remittances and documents are mailed to a designated P.O. Box at a commercial bank.
<b>MASTER FILE</b>	A magnetic tape record which contains taxpayer accounts.
<b>MISBLOCKED RETURN</b>	A Form 1040 found in the wrong type of block or batch. For example, a Form 1040 found in a batch of Forms 1040-NR.
<b>NAME CONTROL</b>	The first four characters of the taxpayer's surname. Also used for dependents, qualifying children, child care providers, etc.
<b>NON-RESIDENT ALIEN (NRA)</b>	An alien individual (not a U.S. citizen), who does not meet either the green card test or the substantial presence test for the calendar year.
<b>NUMERIC CHARACTER</b>	A number or numeral 0 through 9.
<b>PERFECTING</b>	Making returns acceptable for data entry through editing procedures.
<b>PIPELINE</b>	The areas in the IRS Submission Processing Campus that process a return from the time it is received until the data from the return is entered to an account in the IRS' main computer. These areas include Receipt and Control, Code and Edit, Data Conversion, Error Resolution, Rejects, and Unpostables.
<b>POWER OF ATTORNEY (POA)</b>	Form 2848, Power of Attorney and Declaration of Representative, authorizes a representative to perform certain acts on the taxpayer's behalf.
<b>PRIMARY TAXPAYER</b>	The taxpayer who is listed first on the name line caption of a joint return, regardless of whether that taxpayer is male or female.
<b>PROCESSABLE RETURN</b>	A return which meets all the requirements for ISRP input.

GLOSSARY	DEFINITION
<b>RECEIVED DATE</b>	Date a return was received by the IRS. If the date is unknown and a Received Date is required, there is a prescribed formula for determining the date to edit as the Received Date. (Required on Amended, Fiscal Year, Short Year, Prior Year, and Delinquent Returns.)
<b>REMITTANCE</b>	A check, money order, or cash sent in with a return.
<b>RETURN DUE DATE</b>	The date in which the return is due to the Internal Revenue Service.
<b>SECONDARY TAXPAYER</b>	The taxpayer who is listed second on the name line caption of a joint return, regardless of whether that taxpayer is male or female.
<b>SIGNIFICANT ENTRY</b>	Any positive or negative number or dollar amount other than zero.
<b>SOCIAL SECURITY NUMBER (SSN)</b>	A nine-digit number identifying the account of an individual on the Individual Master File.
<b>TAX EXAMINER (TE) STAMP</b>	A rubber stamp containing a unique identifying number of the Code and Edit tax examiner working the return.
<b>TAX PERIOD</b>	The time covered by a particular return represented by the year and month in which the period ends. For example, <b>2312</b> stands for the tax year ending December 31, 2023.
<b>TAXPAYER ADVOCATE SERVICE (TAS)</b>	An independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should.
<b>TAXPAYER IDENTIFICATION NUMBER (TIN)</b>	A nine-digit number which identifies the account of an individual or business taxpayer. The TIN may be a Social Security Number (SSN), an Individual Taxpayer Identification Number (ITIN), Adoption Taxpayer Identification Number (ATIN), or an Employer Identification Number (EIN).
<b>TRANSCRIPTION</b>	The process of transferring information from documents to a computer-readable form. Also called data conversion, input, and entry.
<b>UNCOMPUTED RETURN</b>	A tax return filed by a taxpayer who chooses to have the IRS compute the tax or refund due.

GLOSSARY	DEFINITION
<b>UNPOSTABLES</b>	Data which can't be entered successfully to an account at the Martinsburg Computing Center (MCC) and is returned to the Campus for corrective action.
<b>UNPROCESSABLE DOCUMENT</b>	A document which can't be perfected for the Automatic Data Processing (ADP) system, usually because of incomplete information.

ACRONYM/ABBREVIATION	DEFINITION
<b>ACA</b>	Affordable Care Act
<b>ADP</b>	Automatic Data Processing
<b>AGI</b>	Adjusted Gross Income
<b>AKA</b>	Also Known As
<b>APO</b>	Army Post Office
<b>ASPC</b>	Austin Submission Processing Campus
<b>AWS</b>	Alternative Work Schedule
<b>BMF</b>	Business Master File
<b>CAS</b>	Correspondence Action Sheet
<b>CCC</b>	Computer Condition Code
<b>CONS</b>	Conservator
<b>CP</b>	Computer Paragraph
<b>CPA</b>	Certified Public Accountant
<b>CY</b>	Calendar Year
<b>DECD</b>	Deceased
<b>DLN</b>	Document Locator Number
<b>DOD</b>	<ul style="list-style-type: none"> <li>• Date of Death</li> <li>• Department of Defense</li> </ul>
<b>DPO</b>	Diplomatic Post Office
<b>EIN</b>	Employer Identification Number
<b>ELF</b>	Electronic Filing
<b>ERS</b>	Error Resolution System
<b>EXEC</b>	Executor
<b>FICA</b>	Federal Insurance Contribution Act
<b>FPO</b>	Fleet Post Office
<b>FS</b>	Filing Status

ACRONYM/ABBREVIATION	DEFINITION
FRP	Frivolous Return Program
FTD	Federal Tax Deposit
FTF	Failure to File
FTP	Failure to Pay
FY	Fiscal Year
GDN	Guardian
IDRS	Integrated Data Retrieval System
IDT	Identity Theft
IMF	Individual Master File
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRP	Information Returns Processing
IRS	Internal Revenue Service
ISRP	Integrated Submission and Remittance Processing System
ITIN	Individual Taxpayer Identification Number
KSPC	Kansas City Submission Processing Campus
KITA	Killed in Terrorist Action
MCC	Martinsburg Computing Center
MeF	Modernized e-File
MFS	<ul style="list-style-type: none"> <li>Married Filing Separately</li> <li>Multiple Filing Status</li> </ul>
MFT	Master File Tax
NAICS	North American Industry Classification System
NMF	Non-Master File
NMI	No Middle Initial
NR	No Record
NRA	Non-Resident Alien
OSPC	Ogden Submission Processing Campus
PAO	Process As Original
PCD	Program Completion Date
PDS	Private Delivery Service
PER REP	Personal Representative
POA	Power of Attorney



ACRONYM/ABBREVIATION	DEFINITION
POD	Post of Duty
P-TIN	Primary Taxpayer Identification Number
PY	Prior Year
RICS	Return Integrity and Compliance Services
RIVO	Return Integrity Verification Operations
RPC	Returns Processing Code
RPS	Remittance Processing System
SERP	Servicewide Electronic Research Program
SPC	<ul style="list-style-type: none"> <li>• Special Processing Code</li> <li>• Submission processing Center</li> </ul>
SSA	Social Security Administration
SSI	Supplemental Security Income
SSN	Social Security Number
S-TIN	Secondary Taxpayer Identification Number
TAS	Taxpayer Advocate Service
TC	Transaction Code
TE	Tax Examiner
TIN	Taxpayer Identification Number
TP	Taxpayer
TR	Trustee
TY	Tax Year
USPS	United States Postal Service
VA	Veterans Administration
VITA	Volunteer Income Tax Assistance
W/H	Withholding

3.11.212.1.6  
(01-01-2025)

#### Related Resources

- (1) SERP contains a lot of helpful links. Under *SERP* you will find the left side has links to many helpful items. Under Portals you can find your area, Submission Processing (SP) and then select what area you work in, IMF or BMF Code and Edit Research Portal. This will show you the newest Alerts and IPU's. To the right, you can click on the Advanced Search and do a search for specific IRM. On the Menu to the right side are links to Job Aids, IRMs, and Training Material.

- (2) There are a lot of training options available in SERP under Learning. Under N is the *Intranet Navigation - Keyboard Shortcuts*, Under R is *Researching IRMs and IPUs*, under S is *SERP Navigation Training*, and *SERP Basic Training: SERP Search 101*.

3.11.212.1.7  
(05-07-2024)  
**IRM Deviation  
Procedures**

- (1) Submit IRM deviations in writing following instructions from IRM 1.11.2.2.3, When Procedures Deviate from the IRM, and elevate through proper channels for executive approval.

3.11.212.1.8  
(01-01-2025)  
**Taxpayer Advocate  
Service (TAS)**

- (1) The Taxpayer Advocate Service is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate, that helps taxpayers and protects taxpayer rights. TAS offers free help to taxpayers when a tax problem is causing a financial difficulty, when they've tried and been unable to resolve their issue with the IRS, or when they believe an IRS system, process, or procedure just isn't working as it should. TAS strives to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.
- (2) TAS uses Form 12412, Operations Assistance Request (OAR), to start the OAR process of referring a case to the Taxpayer Services (TS) Division, to affect the resolution of the taxpayer's problem. For more information, refer to IRM 13.1.19, Taxpayer Advocate Service, Taxpayer Advocate Case Procedures, Advocating With Operations Assistance Requests (OARs).
- (3) Refer taxpayers to TAS when the contact meets TAS criteria or when Form 911 Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), is attached and steps can't be taken to resolve the taxpayer's issue the same day. See IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.
- (4) The definition of "same day resolution" is within 24 hours. The following two situations meet the definition of "same day resolution":
- The issue can be resolved within 24 hours.
  - The IRS takes steps within 24 hours to resolve the taxpayer's issue.
- (5) When making a TAS referral, use Form 911, and forward to TAS following your local procedures.
- (6) For more information, see IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, and IRM 3.1.7.4 , Exceptions to Taxpayer Advocate Service Criteria, for information on cases that TAS will no longer accept.

3.11.212.1.8.1  
(05-07-2024)  
**TAS Service Level  
Agreements (SLAs)**

- (1) The National Taxpayer Advocate reached agreements with the Commissioners or Chiefs of the Taxpayer Services (TS) Division, Small Business/Self Employed (SB/SE) Division, Tax Exempt Government Entities (TEGE), Criminal Investigation (CI), Independent Office of Appeals and Large Business and International (LB&I), that outline the procedures and responsibilities for processing Taxpayer Advocate Service (TAS) casework when either the statutory or delegated authority to complete a case transaction rests outside of TAS. These agreements are known as Service Level Agreements (SLAs).

- (2) The SLAs are found at <https://irs.gov.sharepoint.com/sites/TAS/SitePages/SLA.aspx>.

3.11.212.2  
(01-01-2019)  
**General Information**

- (1) The general information included in this subsection of the manual is:

- Extension Time Limit
- Transshipping Extensions
- Erroneously Detached Copies of Extension Forms
- Letter Requests
- Reconsiderations/Amendments of Extension Requests
- Installment Agreements
- Form W-7 Attached to Extension Form
- Erroneous and Unidentified Documents
- Access to IDRS
- Research Command Codes

3.11.212.2.1  
(01-01-2019)  
**Extension Time Limit**

- (1) Under normal circumstances, an extension of time to file can legally be granted for no longer than a total of 6 months from the due date of the return. IRC 6081(a) and Treas. Reg. Section 1.6081-1(a) states an extension of time to file generally **shall not be granted for more than 6 months** from the due date of the return required to be filed.

**Exception:** The maximum extension time for Form 1120 C Corporations (other than Form 1120-POL and Form 1120-S) with fiscal years ending June 30 is 7 months from the due date of the return. The maximum extension time for Form 1041, U.S. Income Tax Return for Estates and Trusts, (other than bankruptcy estate), 1041-N and 1041-QFT), is  $5\frac{1}{2}$  months from the due date of the return.

- (2) In some cases, individual taxpayers who are abroad may receive an extension of more than 6 months. Only AUSPC can grant extensions beyond 6 months for individual taxpayers. See IRM 3.11.212.9.6.2.
- (3) OSPC can grant an extension longer than 6 months for business taxpayers. If received at another center, transship to OSPC.

3.11.212.2.2  
(11-19-2019)  
**Transshipping Extensions**

- (1) In most cases, extension requests are processed in the submission processing center where they are received, but some requests must be transshipped to the appropriate campus for processing. Unless specified in the following paragraphs, process the extension request in the receiving center.

**Note:** Never transship a Form 7004 to a campus that only processes IMF extensions.

- (2) Transship Form 2350 to AUSPC. These extension requests are used to grant an extension beyond 6 months.
- (3) Do not transship Form 4868 with a foreign address unless there is a notation or attachment indicating the taxpayer is requesting an extension longer than 6 months. Transship these requests to AUSPC.
- (4) Follow instructions in IRM 3.11.212.9.4.1 for Form 4868 filed with an Employer Identification Number (EIN).

- (5) Transship all Form 7004 **NMF extension requests** to Kansas City Submission Processing Center (KCSPC).
- Form 8612, Return of Excise Tax on Undistributed Income of Real Estate Investment Trusts
  - Form 8613, Return of Excise Tax on Undistributed Income of Regulated Investment Companies
  - Form 8725, Excise Tax on Greenmail
  - Form 8831, Excise Taxes on Excess Inclusions of REMIC Residual Interests
  - Form 8876, Excise Tax on Structured Settlement Factoring Transactions
  - Form 8924, Excise Tax on Certain Transfers of Qualifying Geothermal or Mineral Interests
  - Form 8928, Return of Certain Excise Taxes Under Chapter 43 of the Internal Revenue Code
- (6) Transship Form 8892, to KCSPC.
- (7) Transship Form 7004 for Form 1120-C, and Form 1120-F, to OSPC.
- (8) There is no extension form for taxpayers to use to request an extension for Form 2290, Heavy Highway Vehicle Use Tax Return, but taxpayers can make the request in a letter or by making a notation on an extension form to indicate they want an extension for Form 2290. Forward requests for extension for Form 2290 to OSPC.
- (9) These instructions are condensed in the following table:

Form Number	Route to
Form 2350,	AUSPC
Form 4868 with an extension request longer than 6 months,	AUSPC
Form 4868 for Form 1040-NR, U.S. Nonresident Alien Income Tax Return, estate or trust identified as a 1040-NR,	KCSPC
Form 7004 for Form 8612, Form 8613, Form 8725, Form 8831, Form 8876, Form 8924 and Form 8928,	KCSPC
Form 8892,	KCSPC
Business form with an extension request longer than 6 months,	OSPC

- (10) Do not send Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, when transshipping extensions to another campus. Extensions are exempted from Action 61 which requires the letter.

3.11.212.2.3  
(02-16-2016)  
**Erroneously Detached  
Copies of Extension  
Forms**

- (1) If the extension form is a copy that has been detached from the taxpayer's return in error, and the request has a late received date/postmark date, examine the extension form for any of the following:
  - a. The word copy or photocopy, or
  - b. No received date, or
  - c. Signature is not original.
- (2) If any of these indications are present, research for Transaction Code (TC) 460 posted to the account for the same Master File Tax (MFT) and Tax Period as the extension. If research indicates a TC 460, pull from batch and give to your supervisor for proper preparation of documents to be destroyed.
- (3) If no TC 460 is indicated, process as an original request.

3.11.212.2.4  
(01-01-2024)  
**Letter Requests**

- (1) An individual taxpayer wanting an extension of time for filing a return might submit a letter to the submission processing center where the return is to be filed.

**Note:** A letter from an authorized person, such as an attorney, accountant, or tax practitioner that includes a list of SSNs can be processed on a case-by-case basis. See IRM 3.11.212.9.8.

- (2) If the letter includes a request for gift tax only (Form 709 or Form 709-NA), transship to KCSPC.
- (3) If the letter request is for a Non Master File (NMF) form, forward to KCSPC NMF Accounting. See IRM 3.11.212.2.2(5).
- (4) If the taxpayer requests an extension for Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, or Form 941, Employer's Quarterly Federal Tax Return, see IRM 3.11.212.13 and IRM 3.11.212.14.
- (5) Extension requests for Form 2290 must be forwarded to OSPC.
- (6) Individual taxpayers out of the country who need an extension longer than the 6 months provided with Form 4868 are instructed to send their request in a letter to AUSPC. If received at another center, transship to AUSPC. Only AUSPC can grant an extension longer than 6 months for individual taxpayers.
  - a. The request must be received on or before the expiration date of the  
marked on or before the expiration date of the automatic extension. The original extension expires on October 15 for calendar year filers.
  - b. If the request is not received timely, deny the request and notify the taxpayer.
  - c. No notification will be sent to the taxpayer unless the request is denied.
  - d. See IRM 3.11.212.9.6.2.

**Note:** Before transshipping an extension request to AUSPC, the received date must be present, stamped or edited, on the letter.

- (7) Research IDRS for a posted or pending TC 460 for the TIN, MFT, and Tax Period requested. If present, classify waste the request unless further action is needed. If no TC 460 is present or pending, Code and Edit can dummy a Form 4868 extension form.

- a. Input the extension information as a Transaction Code (TC) 460 into IDRS (Integrated Data Retrieval System). Hold and destroy Form 4868 five (5) business days after inputting TC 460; or
  - b. Prepare a dummy IRS extension from the information in the letter and leave in the batch for processing through ISRP. Input it as a paper extension to the system.
  - c. Follow normal approval/denial criteria. All information required by a form is also required if the request is made via letter.
  - d. Correspond with the taxpayer indicating the status of the application and the correct form to use in the future, unless instructed otherwise in the specific application form instructions.
- (8) Letter requests for IMF extensions of time to file are reported under function 210, using the appropriate program for the type of extension being requested (e.g., request for extension for Form 1040, U.S. Individual Income Tax Return, are reported as Form 4868).
  - (9) Tax preparation firms might submit a list of taxpayers with a cover letter instead of filing separate Form 4868. See IRM 3.11.212.9.8.

3.11.212.2.5  
(02-16-2016)  
**Reconsiderations/  
Amendments of  
Extension Requests**

- (1) If a taxpayer sends an extension request back to IRS for reconsideration of a denied request, or a request for abatement of failure to file penalties due to a denied extension, route it to the area for processing specified by your campus.
- (2) If a taxpayer files an amended application for processing, route it to the area specified by your campus to be researched and associated with the original request.
- (3) If the original request was denied as late filed and the taxpayer supplies proof the original request was postmarked timely, approve the request and follow approval processing procedures.

**Reminder:** If an extension request for a prior year tax period must be reprocessed as an approved extension, ensure all necessary editing, especially of the tax period and received date, reflects the information appropriate for the prior year.

- (4) If the original extension was timely filed, and the taxpayer has supplied all the information necessary for approving an extension in the reconsideration request, approve the application. For example, if the signature, or TIN, or reasonable cause was missing from the original application and is present in the reconsideration, approve the extension.
- (5) If the reconsideration request is not approved, return it to the taxpayer notifying them to file the return as soon as possible.
- (6) If the reconsideration is approved, input the extension through normal processing. These are batched and processed using the appropriate program code. When the approved extension posts to master file, the failure to file penalties will be automatically reversed.

3.11.212.2.6  
(01-01-2006)  
**Installment Agreement**

- (1) If a Form 9465, Installment Agreement Request, or letter requesting an installment agreement is attached to an extension, route Form 9465 or letter to Compliance Services. Notate on the transmittal which extension form the attached Form 9465 was received with. Before routing Form 9465 to Compliance Services, verify the taxpayer(s) name, SSN, form number, and tax period are on both the installment agreement and the extension. Continue processing the extension request according to established procedures.

3.11.212.2.7  
(01-02-2018)  
**Form W-7 Attached to Extension Form**

- (1) If Form W-7, Application for IRS Individual Taxpayer Identification Number, is attached to Form 4868 or Form 2350, follow instructions below:

If the extension	Then
Is unnumbered without an SSN,	Transship the entire submission to AUSPC ITIN Unit at the address in the box below.
Is numbered or unnumbered with an SSN,	Detach Form W-7 and its supporting documentation and transship to the AUSPC ITIN Unit, Austin, TX 73301-0057. Continue processing the extension request at the receiving center. Notate on the routing documentation that an extension was attached and was processed under SSN ____-____-____(enter the SSN used on the extension).
Is numbered without an SSN,	Leave Form W-7 and its supporting documentation attached and continue processing without an SSN.

- (2) The AUSPC ITIN Unit will input Form W-7, and will notate "ITIN to be requested" on the extension and forward for processing.
- (3) If Form W-7 is attached to Form 7004, detach and transship to the AUSPC ITIN Unit with all attachments. Continue normal processing of Form 7004.

3.11.212.2.8  
(11-19-2019)  
**Erroneous and Unidentified Documents**

- (1) If an original tax return is attached to an extension request with no explanation, and both documents are for the same taxpayer, MFT, and tax period, ensure the extension is attached to the back of the tax return and batch the tax return for processing. If both documents are not for the same taxpayer, MFT, and tax period, detach the tax return and process both documents.
- (2) If a schedule or form that is normally attached to a tax return is received with the extension request, attach it to the back of the extension and continue processing.

**Exception:** If one of the following forms is attached to the extension document, take the specified action. Before detaching, verify the received date, taxpayer name(s), TIN, form number and tax period are on both the



## 3.11 Returns and Documents Analysis

detached form and the extension. Continue processing the extension request according to established procedures.

<b>Form</b>	<b>Action</b>
Acknowledgment letter	See IRM 3.11.212.3.4.
Amended extension	See IRM 3.11.212.2.5(2).
E-file rejection letter	See IRM 3.11.212.8.2(11) for Form 7004, and IRM 3.11.212.9.3(7) (c) for Form 4868.
Form SS-4, Application for Employer Identification Number	See IRM 3.11.212.8.4(2).
Form W-7, Application for IRS Individual Taxpayer Identification Number	<ul style="list-style-type: none"> <li>Attached to IMF extension: See IRM 3.11.212.2.7.</li> <li>Attached to Form 7004: Detach Form W-7 and all attachments and forward to the AUSPC ITIN Unit, Austin, TX 73301-0057.</li> </ul>
Form 1138, Extension of Time for Payment of Taxes by a Corporation Expecting a Net Operating Loss Carryback	Detach and route Form 1138 to Accounts Management BMF Carryback Team.
Form 2553, Election by a Small Business Corporation	Original only: Detach and route to Entity function.
Form 2848, Power of Attorney and Declaration of Representative	Detach and route to the Centralized Authorization File (CAF) function.
Form 8822, Change of Address	Detach and route to Entity function.
Form 8822-B, Change of Address or Responsible Party - Business	Detach and route to Entity function.
Form 8832, Entity Classification Election	Detach and route to Entity function.
Form 9465, Installment Agreement Request	Detach and route to Compliance Services. See IRM 3.11.212.2.6.
Letter requesting an installment agreement	Detach and route to Compliance Services. See IRM 3.11.212.2.6.
Reconsideration/abatement of penalties	See IRM 3.11.212.2.5.



3.11.212.2.9  
(01-01-2015)  
**Access to IDRS  
(Integrated Data  
Retrieval System)**

- (1) When using IDRS, only access those accounts required to accomplish your official duties. Any unauthorized access or browsing of tax accounts by employees to satisfy personal curiosity or for fraudulent reasons is prohibited by IRS and is subject to disciplinary actions.

3.11.212.2.10  
(11-08-2016)  
**Research Command  
Codes**

- (1) CC INOLE definer S (INOLES) with the taxpayer's EIN, SSN, IRSN, or ITIN is used to find the following information:
  - a. Taxpayer's name and address
  - b. Taxpayer's name control
  - c. Filing requirements (for BMF and Employee Plan Master File (EPMF) taxpayers)
  - d. Fiscal Year Month (FYM) is the month the taxpayer's tax year ends  
**Example:** If the FYM is 12, the tax year ends in December.
  - e. See IRM 2.3.47, Command Codes INOLE, EOGEN and SPARQ.
- (2) Command code BMFOL definer I (BMFOLI) with the taxpayer's EIN or SSN (the SSN must be followed by a V or W) is used to find the following information for a BMF taxpayer:
  - a. Taxpayer's name control
  - b. Taxpayer's filing history. BMFOLI will list the tax periods on the master file and whether a return has posted to the tax period. A Y under RET PST column indicates a return (TC 150) has posted to that module.  
**Note:** Definer T can be used to display information from a specific tax period.
  - c. See IRM 2.3.59, Command Codes BMFOL and BMFOR.
- (3) CC IMFOL definer I (IMFOLI) with the taxpayer's SSN, IRSN, or ITIN is used to find the following information:
  - a. Taxpayer's name control.
  - b. Taxpayer's filing history. IMFOLI will list the tax periods on the master file and whether a return has posted to the tax period. The POSTED RETURN column indicates if a return (TC 150) has posted to that module with entries of POSTED, MEF, SUBST4, etc.  
**Note:** Definer T can be used to display information from a specific tax period.
  - c. See IRM 2.3.51, Command Code IMFOL.
- (4) CC ENMOD with the taxpayer's EIN or SSN is used to find the following information:
  - a. Taxpayer's name control
  - b. Pending entity transactions, such as TC 000, which establishes the taxpayer's account, name changes, TC 013, which will change the name control, or transactions such as TC 053, that will change the tax year's ending month.
  - c. See IRM 2.3.15, Command Code ENMOD.
- (5) CCs NAMEE and NAMES, NAMEB and NAMEI, FINDE and FINDS, and TPIIP.
  - a. Research for a taxpayer's EIN or SSN on the BMF or EPMF using the taxpayer's name, and address information if known.

- b. Research for a taxpayer's SSN on the IMF by entering the taxpayer's name, and address information if known.
- c. The most efficient search uses the taxpayer's name and ZIP Code.  
**Note:** If researching for an SSN and the taxpayer is using a foreign address, enter the fully spelled country name or a double asterisk (\*\*) in the country field of CC NAMES to access the International Account Profile.
- d. CC NAMEI and NAMES are used to research for the taxpayer's SSN.
- e. CC NAMEB and NAMEE are used to research for the taxpayer's EIN or SSN for a BMF entity.
- f. CC FINDS (SSN) and FINDE (EIN) are used to find a name and address for a TIN.
- g. CC TPIIP (Taxpayer Personally Identifiable Information Protection) is used to research using the last four digits of the taxpayer's SSN.
- h. See IRM 2.3.60, Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP.

3.11.212.3  
(01-01-2019)

#### Correspondence

- (1) Correspondence letters are used to request information and notify taxpayers. The IRM for Taxpayer Correspondence Services is IRM 25.13.1 if it is ever needed.

3.11.212.3.1  
(02-16-2016)

#### Correspondence to the Taxpayer

- (1) When correspondence with the taxpayer is necessary, the following letters are available with their suggested uses. It is up to the employee to determine the letter best suited to the particular situation and to choose the appropriate paragraphs:
  - a. Letter 3699C, Extension of Time to File (BMF): This letter is used for correspondence on BMF extensions of time to file. It can be used to request more information or to notify the taxpayer of the correct extended due date, the correct extension form to use, or the disapproval of an extension application.
  - b. Letter 0296C, Extension of Time to File (IMF/BMF) Incomplete for Processing: This letter is used to request more information for both IMF and BMF extensions.
  - c. Letter 0297C, Extension of Time to File and/or Pay (IMF/BMF); Denial Explained: This letter is used to notify the taxpayer the extension request was disapproved.
  - d. Letter 0333C, Extension of Time to File (IMF/BMF) Approved: This letter is used to request information and to notify the taxpayer of the extended due date for both IMF and BMF extensions.
- (2) When using one of these letters, prepare Form 3696, Correspondence Action Sheet, or other local use correspondence action sheet.
  - a. Enter the taxpayer's name, address, and TIN.  
**Exception:** If the extension indicates the taxpayer wants notification or correspondence to be sent to a name and/or address other than the taxpayer's, enter that name and address on the correspondence action sheet.
  - b. Enter the number of the letter to be used and list the appropriate paragraphs and fill-ins for the letter.
  - c. Notate on the extension form the specific letter that was sent.

- (3) Form 6513, Extension of Time to File, can be used when appropriate in place of a correspondex letter. It is not necessary to reject the document when this form is used.
  - a. When notifying the taxpayer that the extension request is approved, always check the first box on Form 6513.
  - b. When notifying the taxpayer that the extension request is **not** approved, always check the second box on Form 6513. Also, check the appropriate box to indicate the reason for disapproval.
  - c. If using Form 6513, and the original request is not being sent back to the taxpayer, make a photocopy of the extension request to include with Form 6513.
- (4) Form 6401, Request for Missing Information, can also be used in place of a correspondex letter when appropriate. It is not necessary to reject the document when this form is used. Enter the current date in the Date block at the top of the form.

3.11.212.3.2  
(02-16-2016)

**Notification to Taxpayer**

- (1) When the extension request is denied, Code and Edit must initiate manual correspondence to inform the taxpayer the extension was denied. There is no automatic notice generated to the taxpayer. See IRM 3.11.212.10.2 and IRM 3.11.212.3.1.

**Note:** For an approved Form 2350 request, Code and Edit also must notify the taxpayer of the extension approval and of the extended due date.

- (2) Notification of disapproved extension requests must be returned to the taxpayer within 10 days of the day the extension is disapproved.

3.11.212.3.3  
(02-16-2016)

**Correspondence from the Taxpayer**

- (1) If the taxpayer correspondence is requesting an extension of time to file, see IRM 3.11.212.2.4.
- (2) If the taxpayer is requesting a reconsideration of a previously denied extension request, route to the area specified in your campus for working extension reconsiderations. See IRM 3.11.212.2.5.
- (3) Other taxpayer correspondence is normally handled by Accounts Management.

If	Then
The taxpayer indicates the extension attached to correspondence is a copy, or the attached extension is for a prior year's tax return,	Route the entire submission to Accounts Management.
The taxpayer does not indicate this, and the extension is for the current year's return,	Detach the correspondence, route it to Accounts Management, and process the extension request.

3.11.212.3.4  
(11-14-2017)

#### Acknowledgments

- (1) If the taxpayer requests acknowledgment of receipt of an extension form and there is a stamped, self-addressed envelope attached (indicating Receipt and Control has not sent an acknowledgment), send an acknowledgment to the taxpayer. If the taxpayer has included a photocopy of the form, stamp or edit the campus name and received date on the copy before returning it to the taxpayer.
- (2) If the taxpayer requests notification of approval or denial of the extension and normal procedures for the particular extension form do not require notification, send a copy of the approval or denial to the taxpayer.

3.11.212.3.5  
(02-16-2016)

#### Undeliverables

- (1) When approval/denial notification or correspondence is returned to the IRS due to a wrong or erroneous address, and there is another address included on the returned documents, re-send the correspondence to that address.
- (2) If a better address is not included in the correspondence returned to the IRS, research IDRS for a better address. See IRM 3.11.212.2.10.

If research	Then
Indicates a better address,	Re-send the letter to that address.
Does not indicate a better address or if the re-sent letter comes back again,	Give to your manager for proper preparation of documents to be destroyed.

- (3) Do **not** input address changes based on address changes on the extension. The taxpayer is instructed to file Form 8822. If the taxpayer has attached a Form 8822, detach and forward to the Entity function.

3.11.212.4  
(04-22-2022)

#### Error Resolution System (ERS) Action Codes

- (1) Form 7004, Form 4868, Form 2350, Form 8892, Form 5466-B, and Form 3177 are processed in the Error Resolution System (ERS).
- (2) Action Codes can be assigned by Code and Edit for ERS returns. Descriptions for each Action Code are generally sufficient with no further explanation except for "Other Research" when a note of explanation concerning the missing information must be attached to the return.
- (3) Only one Action Code can be assigned at one time to a record. The priority of the Action Codes will be 310, 4XX, 6XX, 3XX, 2XX.
- (4) The Action Codes in the chart below are used in extension request processing. The suspense period is used for controlling Suspense documents, not for determining which code to assign.

**Note:** CE = Code and Edit, EC = Error Correction, S = Suspense Correction, GEN = Generated.

Action Codes	Description	Suspense Period	Function Used In
001	Input Document	0	EC
211	First Correspondence	40	CE, EC, S
215	International Correspondence	45	CE, EC, S
320	Entity Control	10	CE, EC, S
351	Taxpayer Identification Number (TIN) Research	0	EC, S
352	Name Research	3	CE, EC, S
353	Address Research	3	CE, EC, S
354	Filing Requirement Research	3	CE, EC, S
360	Other In-House Research	10	CE, EC, S
410	Technical Assistance	0	EC
420	Management Suspense—A	5	CE, EC, S
430	Management Suspense—B	10	CE, EC, S
440	Management Suspense—C	15	CE, EC, S
450	Management Suspense—D	20	CE, S
460	Management Suspense—E	25	CE, EC, S
480	Early Filed Suspense	150	CE, EC, S
490	System Problem	5	EC, S
610	Remittance Renumber	0	CE, EC
611	Renumber with-remit	0	CE, EC, S
620	NMF/Non-ADP	0	EC, S
630	Reentry	0	EC, S
640	Void	0	CE, EC, S
650	International - ACI	0	CE, EC, S

Action Codes	Description	Suspense Period	Function Used In
651	International - AUSPC	0	CE, EC
700	Duplicate Block DLN	0	GEN

3.11.212.5  
(01-01-2025)  
**Determining Timely Filing, General Instructions**

- (1) Extreme care is needed when determining if the extension is late or timely. Be especially careful with extensions from Hawaii, Alaska, and the U.S. Territories as they take longer to get to the centers and will be mixed in with the late returns but could be timely filed.
- (2) All extensions will be stamped with an IRS received date and have the envelope attached. The received date generally is the date the extension request was delivered to the IRS.
- (3) Review **all** extension requests with a late received date for indications the extension could be timely or have a later due date. Use the chart below to help determine if the extension is timely or late.

*Timely Filing Determination Chart*

Look for:	Consider:
Received date	
Postmark date	Consider the extension timely if it has a timely United States Postal Service (USPS) postmark date, For registered and certified mail, see IRM  <b>Note:</b> The postmark date can be found on the envelope or stamped on the face of the document if more than one document was mailed in a single envelope. Also, an extension with a timely foreign postmark will be considered timely filed based on Revenue Ruling 2002–23, 2002-1 C.B. 811.
Rejected electronically filed form	<b>IMF</b> (4868 or 2350) The paper request must be filed by the later of the regular due date or 10 calendar days after the date of the notification the electronic submission was rejected to be timely. <b>BMF</b> (7004) The paper request must be filed by the later of the due date or 5 calendar days after the date of the notification of the rejection to be timely.
Form 4868	If either box 8 or box 9 is checked, or a foreign address is indicated, the extension is due 6/15 instead of 04/15. See IRM 3.11.212.9.3.

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Look for:	Consider:
Form 7004	If either box 2 or 4 is checked, the extension is due the 15th day of the 6th month after the end of the tax year (06/15 for calendar year extensions). For timeliness determination instructions, see IRM 3.11.212.8.2.
Disaster Declaration	If there is an indication the taxpayer is affected by an officially declared disaster, there is a postponement of the due date. If the extension request is postmarked on or before the date the disaster period ends, treat it as a timely filed extension. See Exhibit 3.11.212-5 for states and extended due dates.
Commissioner extended due date	The Commissioner can extend the due date for filing due to a situation covered in Policy Statement 3-12 in IRM 1.2.1. This states, "The Commissioner can extend the due date for filing returns for broad classes or groups of taxpayers, but only in cases of natural disaster, catastrophe or other extraordinary situations." If an extension states this, take to management as it needs special handling.

- (4) 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. Consider any postmark when making this determination.

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- (5) If the due date falls on a weekend or legal holiday, treat the extension request as timely filed if it is postmarked by the next day that is not a weekend or legal holiday.
- (6) The due date of the extension request is the Return Due Date (RDD) of the type of return the request covers for the taxpayer's tax year ending. The tax year ending is the tax period of the extension.
- Form 2350: See IRM 3.11.212.10.2.
  - Form 4868: See IRM 3.11.212.9.3.
  - Form 7004: See IRM 3.11.212.8.2.1.
  - Form 8892: See IRM 3.11.212.11.1.

3.11.212.6  
(01-01-2023)  
**Business Master File  
(BMF) Identity (ID) Theft**

- (1) BMF ID Theft is increasing. If a case is found with attachments or correspondence showing the taxpayer is a victim of **ID Theft**, give the entire case to the manager/lead.
- (2) The manager/lead will expedite the case to the Planning and Analysis (P&A) staff for referral to one of the Submission Processing (SP) BMF ID Theft liaisons. The taxpayer must show that they are a victim of **ID Theft**; do **not** send cases that are subject to Criminal Investigation (CI), Examination (Exam), or Fraud review.



3.11.212.7  
(02-16-2016)

**Document Perfection**

- (1) This subsection includes general processing information for extension requests.
- (2) Follow these general instructions for processing of all extension requests unless the procedures for a specific form includes differing instructions. In that case, the specific instructions take precedence.

3.11.212.7.1  
(02-16-2016)

**Do Not Math Verify**

- (1) It is generally not the purpose of Document Perfection to mathematically verify or check the validity of the documents being processed. The computer will perform this function if the documents are coded and edited as prescribed in the applicable parts of this subsection.

3.11.212.7.2  
(01-01-2023)

**Tax Period**

- (1) The tax period is 4 digits, edited in YYYY format, which define the year and month the taxpayer's tax year ends (e.g., if the tax year ending is April 30, 2025, edit Tax Period 2504).
- (2) Edit the tax period in YYYY format in the upper right portion of the form (on Form 7004, edit to the left of the OMB number) unless otherwise indicated in specific instructions for the form.

**Exception:** It is not necessary to edit the tax period if the taxpayer's year end is the current calendar year (202412).

- (3) Determine the tax period from:

- a. The taxpayer's entry on Line 5a of Form 7004.

**Exception:** Extensions for Form 706-GS (D), Form 706-GS (T), and Form 1042 are always calendar year (no editing necessary).

- b. The tax period line immediately below the title of Form 4868.
- c. The taxpayer's entry on Line 1 of Form 2350.
- d. Form 8892 must always be calendar year (no editing necessary).

**Note:** If the taxpayer has erroneously entered a prior year or future year as the year on a calendar year extension, and all other items present (received date, postmark date, DLN Julian date, signature date) on the extension indicate the extension is for the current calendar year, **and** the request is timely filed for the current calendar year, assume the extension is for the current calendar year, so no tax period editing is necessary.

- (4) The tax period will end on the last day of a month and must be for 12 months or less, except as otherwise specified below. Ignore a minor discrepancy such as October 30 instead of October 31. If the ending date is other than as specified, follow procedures in paragraphs (11) and (12) below.
- (5) A fiscal year is 12 months that ends in any month other than December (edited Tax Period YY01 through YY11).
- (6) Tax periods reported under the 52-53 week rule can end no more than 6 days before, and no more than 3 days after, the end of a month. When editing, use the last day of the month that is closest to the ending date.
  - a. If the tax year ends within the first 3 days of the month, use the previous month in the tax period. If the tax year ends within 6 days of the end of the month, use that month in the tax period.



**Example:** If the ending date is September 3, 2024, use the numeric designation for August (2408). If the ending date is October 28, 2024, use the numeric designation for October (2410).

- b. If the tax period is for more than 12 months or 53 weeks, follow procedures in (11) and (12) below.
- (7) A short year is a tax year less than 12 months.
- (8) If the taxpayer indicates that a final, short period tax return will be filed (final return box is checked and a short year is indicated), the tax year ends on the date the taxpayer went out of business.
  - a. Edit the short tax period indicated by the taxpayer in YYYY format.
  - b. If the day the taxpayer went out of business can't be determined, use the month prior to the month of the received date.

**Exception:** Extensions for Form 1042, Form 706-GS (D) and Form 706-GS (T) are always calendar year.

- (9) If the taxpayer indicates an initial short period return will be filed, edit the short period as indicated by the taxpayer.
- (10) The following examples are of the tax period format:

Tax Period Ends	Numeric Designation
December 31, 2024	2412 (do not edit)
November 30, 2024	2411
March 31, 2025	2503
October 3, 2024 (52–53 week document)	2409
October 3, 2024 (Final Short period)	2410
October 26, 2024 (52–53 week document)	2410
October 26, 2024 (Final Short period)	2410

- (11) If the tax period is missing, illegible, invalid, or is longer than one year, assume the tax period to be the current calendar year if it makes the form timely.
- (12) If the tax period is missing, illegible, invalid, or is longer than one year, and the extension is **not** timely filed for the current calendar year:
  - a. Request research to determine correct FYM.
  - b. If FYM is determined, edit the correct tax period on the extension form. If this causes the form to be untimely, follow normal denial procedures.
  - c. If the tax period can't be determined through IDRS research, correspond with the taxpayer. See IRM 3.11.212.3.1.
- (13) **Replies to tax period correspondence:** Edit the tax period indicated by the taxpayer and continue processing.

- (14) **No replies to tax period correspondence:** Follow local procedures to destroy the document.

3.11.212.7.3  
(03-26-2024)  
**Received Date**

- (1) Every extension form received by the IRS will be stamped with a date indicating when it was received. The envelope will be attached to all extensions. If more than one extension request was included in an envelope, the postmark date will be stamped on each additional extension. The timely received dates will no longer be circled out.
- (2) Use the received date along with the postmark date to determine if the extension request was timely filed. For postmark types and definitions, see IRM 3.10.72.2.4. This IRM reference lists all the different types of mail then you can click on the type you have for more information on their received dates.
- (3) If more than one received date is stamped on the form, circle all but the earliest received date.
- (4) If the received date makes the extension delinquent and the postmark date is timely, circle out the received date and edit the timely postmark date as the received date in MMDDYY format on all extensions. See IRM 3.11.212.5.

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**Note:** A timely foreign postmark makes the extension timely.

- (5) If the extension request was addressed and mailed to a state agency by the taxpayer, accept only the IRS received date on the return. If the extension request was addressed to the IRS by the taxpayer, but was incorrectly delivered to a state agency, use the postmark on the envelope as the received date.
- (6) When the date stamping area has failed to date stamp the form or the date is illegible, and an Area Office date stamp is not present, determine and edit the received date in MMDDYY format in the center of the form. Determine the received date using the following priority:
  - a. Earliest legible USPS postmark date, private meter postmark, or date from a designated private delivery service on the envelope or stamped on the face of the document.
  - b. Service Center Automated Mail Processing System (SCAMPS) date.
  - c. Revenue Officer's signature date.
  - d. Signature date.
  - e. DLN control (Julian) date minus 10 days.
  - f. Current date minus 10 days.

3.11.212.8

(11-08-2016)

**Processing Form 7004,  
Application for  
Automatic Extension of  
Time To File Certain  
Business Income Tax,  
Information, and Other  
Returns**

- (1) This subsection includes instructions for processing Form 7004.

3.11.212.8.1

(04-07-2022)

**General Information and  
Instructions**

- (1) Section 2006(a) of the Surface Transportation and Veterans Health Care Choice Improvement Act of 2015, P. L. 114-41, (the Act) changed the due dates for filing tax returns or extension requests of partnerships and most corporations for tax years beginning January 1, 2016 and after (Tax Period 201612 and subsequent).
- (2) Partnership returns and extension requests are due  $2\frac{1}{2}$  months after the tax period ends.
- (3) Form 1120 series returns for C Corporations (other than Form 1120-C and Corporations that end the tax year on June 30) are due  $3\frac{1}{2}$  months after the tax period ends. In addition, the Act changed the duration of the automatic extension of time to file some C Corporation returns. C Corporations that end the tax year on December 31 receive a 6-month extension. C Corporations that end the tax year on June 30 are due  $2\frac{1}{2}$  months after the tax period ends and receive a 7-month extension.

**Exception:** Form 1120-POL tax year ending June 30 is due  $3\frac{1}{2}$  months after the tax period ends and receives a 6-month extension.

- (4) Form 1041 (other than bankruptcy estate) extension requests receive a  $5\frac{1}{2}$ -month extension.
- (5) Return Code 5 will be edited when the taxpayer indicates the extension is for Form 1041 (bankruptcy estate only).
- a. These taxpayers are allowed a 6-month extension of time to file.
  - b. Return Code 5 will generate an automatic 6-month extension.
- (6) Do not convert a Form 7004 to a Form 4868. Form 7004 can never be used to request an extension for an individual income tax return.
- (7) If Form 7004 has an SSN and no indication of what type of tax return the taxpayer wants the extension for, research for BMF filing requirements.
- a. If no BMF account is found and there is no indication the taxpayer is requesting an extension for a BMF tax return, return Form 7004 to the taxpayer using Form 6401.
  - b. Check the box "Please complete items:" and enter the text "Your Employer Identification Number, and the Form Code of the return the extension is for. If you need an extension for your individual income tax return, please use Form 4868."

**Note:** Form 7004 can be filed using an SSN if the taxpayer is requesting an extension for Form 706-GS (D) and the distributee is an individual. See IRM 3.11.212.8.4 (3).

- (8) An approved Form 7004 grants an automatic extension of time to file for 6-months from the return due date for all forms except Form 1041 (other than bankruptcy estate) and Form 1120 C Corporations with tax periods ending in June.
- Form 1041 (other than bankruptcy estate) automatic extensions are for  $5\frac{1}{2}$  months from the return due date.
- Exception:** Form 1041 (bankruptcy estate only) is granted an extension of 6 months. Return Code 5 must be edited on these extension requests.
- No signature or reason for the extension is required.
- (9) The taxpayer indicates the type of return being extended by entering the form code in the boxes on line 1 of the form.
- The form codes are listed in Part I of Form 7004.
  - The form code is used by Code and Edit to determine which MFT to edit. See IRM 3.11.212.8.4.2.

**Note:** If the form code is blank or illegible, Form 7004 will be batched as a Form 1120 series by the Batching Function.

- (10) Extension requests for Form 1120-C, Form Code 34, and Form 1120-F (Form Code 15) have different due dates and different processing instructions from other extensions for 1120 series returns. If one of these extensions is batched with other types of extensions, separate and re-batch. See IRM 3.11.212.8.3.1 and IRM 3.11.212.8.3.3.
- (11) Extensions for Form 1120-F (Form Code 15) must be processed at OSPC using an international File Location Code (FLC) for the first two digits of the DLN. If the extension request is for Form 1120-F, take the following action:

If	Then
Unnumbered,	Withdraw from the batch and send to OSPC.
Numbered,	Edit Action Code 650 on the bottom left margin of the form, prepare Form 4227, and leave in the batch.

- (12) If duplicate Forms 7004 are received (forms with the same EIN, name, form type, and tax period), destroy the duplicate as classified waste or, if attached to the original form, delete by "X"ing or slashing the duplicate and leave attached to the back of Form 7004. See IRM 21.5.1, General Adjustments.

**Exception:** If the taxpayer has included a copy because the taxpayer wants a notification the request was approved, see IRM 3.11.212.3.4.

- (13) Special procedures apply to corporations filing Form 1120, Form 1120-C, Form 1120-L, and Form 1120-PC. See IRM 3.11.212.8.3.4.
- (14) If Form 1138 is attached to Form 7004, take the following action:

- a. Ensure the taxpayer's name and EIN are present on Form 1138. If missing or incomplete, edit from Form 7004.
  - b. Edit the received date from Form 7004 on Form 1138.
  - c. Detach and route Form 1138 to Accounts Management BMF Carryback Team.
  - d. Continue normal processing of Form 7004.
- (15) If obsolete Form 2758, Form 8736, or Form 8800 is received, convert to current year Form 7004.
- a. Edit the taxpayer's name, address, and EIN.
  - b. Edit the received date.
  - c. Enter the two-digit form code for the return listed on the extension in Part I.
  - d. Edit taxpayer information in Part II.
  - e. Attach Form 7004 to the front of the extension.
- (16) A separate Form 7004 must be filed for each return for which an extension of time to file is requested. If a list of businesses is attached to a single Form 7004, take the following actions:
- a. If the application is for an extension of any combination of these types of returns - Form 1120, Form 1120-C, Form 1120-L, and Form 1120-PC - see IRM 3.11.212.8.3.4.
  - b. If the extension application is for any other type of return covered by Form 7004, but not listed above in (a), return it to the entity or taxpayer with Form 6513. If the request is timely filed, check the seventh box that talks about a blanket request. If the request is not timely filed, check the third box.
- (17) If multiple Forms 7004 have been sent in together and are for different entities (Forms have different names and EINs), separate each Form 7004 for processing.

3.11.212.8.2  
(01-01-2024)

#### Form 7004

#### Determination of Timely Filing

- (1) **It is extremely important Code and Edit review the entire extension and attachments to correctly determine whether or not the extension was filed timely.** See IRM 3.11.212.5.
- (2) Extensions can be erroneously denied when an incorrect received date is used or when the postmark date is not considered. This may result in erroneous failure to file penalties, notices to the taxpayer, and possible increases in reconsideration requests.
- (3) To be timely filed, Form 7004 received date must be on or before the due date
- (4) If the due date falls on a weekend or holiday, consider the extension timely filed if received/postmarked on the following business day.

**Example:** If April 15 falls on a Sunday then the extension request will be considered timely if postmarked by April 16.

- (5) This table includes examples of timeliness determination:

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Extension is due	Received Date is	Postmark Date is	Is the Extension Timely?	
03/17/2025		Not necessary to check	Yes	#
03/17/2025		On or before 03/17/2025	Yes - circle out received date and edit postmark date	#
03/17/2025		After 03/17/2025	No - unless other exceptions apply	#
06/16/2025		Not necessary to check	Yes	#
06/16/2025		On or before 06/16/2025	Yes - circle out received date and edit postmark date	#
06/16/2025		After 06/16/2025	No - unless other exceptions apply	#

- (6) The following Figure 3.11.212-1 shows Form 7004 received date editing when the postmark date is timely:

**Exception:** Optionally during peak processing (March through April), if timely forms are sorted and batched separately, it is not necessary to circle out received dates and edit postmark dates. Verify timeliness and remove from the batch if untimely.

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- (7) If the taxpayer files a short period extension for a final Form 1120-S, consider postmarked on or before the due date of the full year return.

- a. Form Code 25 is entered on line 1.
- b. A short tax year must be indicated on line 5a.
- c. Final return box must be checked on line 5b.

**Example:** Form 7004 is filed for Form 1120-S showing tax year beginning March 1, 2024 and ending August 31, 2024. The Final return

box on line 5b is checked. Extension request received date is 05/04/2025. Although this would be late for tax period 202408, in this case the extension request is considered timely filed because the due date of the full year return would be 05/15/2025.

- d. Short period Form 1120 series Treasury Regulation 1.1502-76: If a corporation is filing a short period extension because it has become part of a consolidated group, consider the extension request timely filed if it is

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date of the full year return and all of the following are present:

1. A short tax year is indicated on line 5a.
2. "Consolidated Return to Be Filed" box is checked on line 5b.
3. Taxpayer notates on the form or an attachment "Reg. 1.1502-76", "changing tax year to get in step with parent", "will file consolidated return" or a similar statement.

- (8) Consider extensions with a timely foreign postmark timely filed.
- (9) If the taxpayer checks the box on line 2 of Form 7004 (indicating a foreign corporation does not have an office or place of business in the United States), treat the extension request as timely filed if received/postmarked by the 15th day of the 6th month after the end of the tax period. It is not necessary for the extension to show a foreign address.

**Example:** If the tax period on the extension is 202505, the extension request must be postmarked by 11/15/2025.

- (10) A taxpayer who checks the line 4 box or indicates qualification under Treas. Reg. section 1.6081-5 is allowed an automatic extension of time to file a return and pay taxes. An extension form isn't required for the automatic extension. A taxpayer may file Form 7004 to request more time to file the return if unable to file within this extended period.
- a. Form 7004 must be received/postmarked by the 15th day of the 6th month after the end of the tax year, adjusted for weekends and holidays (06/16/2025 for calendar year taxpayers, because 06/15/2025 is a Sunday).
  - b. Leave the original received date on the extension.

**Note:** It is not necessary for the extension to show a foreign address.

- (11) If the taxpayer attempted to file the extension electronically and it was rejected, the paper request must be filed by the later of the due date or 5 calendar days after the date the IRS gave notification the extension was rejected. If the taxpayer provides the date the electronic filing was rejected, and that date is no more than 5 calendar days prior to the postmark date on the paper extension, process as timely filed; otherwise process as late filed if received after the due date.
- (12) If the address on the extension is in a state covered by an officially declared disaster and the extension is postmarked no later than the postponed due date granted by FEMA, the extension is timely filed. See Exhibit 3.11.212-5.



3.11.212.8.2.1  
(01-01-2024)

**Form 7004 Due Dates**

- (1) Extension requests for Form 706-GS (D), Form 706-GS (T), and Form 1042 are always filed for a calendar year (202412):

Form	Timely Postmark Date		Master File Generated Extended Date	#
Form 706-GS (D)/ 706-GS (T)	04/15/2025		10/15/2025	#
Form 1042	03/17/2025		09/15/2025	#

- (2) Extension requests for Form 1041 (estate other than a bankruptcy estate) and Form 1041 (trust) are granted a  $5\frac{1}{2}$ -month extension. Extension requests for Form 1041 (bankruptcy estate only), Form 1041-N, and Form 1041-QFT are granted a 6-month extension.

Use the following chart for processing extension requests for:

- Form 1041
- Form 1041-N
- Form 1041-QFT

**Form 7004 Due Dates for Form 1041, Form 1041-N, and Form 1041-QFT**

Tax Period	Timely Postmark Date		Master File Generated Extended Date ( $5\frac{1}{2}$ months)	Master File Generated Extended Date (6 months)	#
202409	01/15/2025		06/30/2025	07/15/2025	#
202410	02/18/2025		07/31/2025	08/15/2025	#
202411	03/17/2025		08/31/2025	09/15/2025	#
202412	04/15/2025		09/30/2025	10/15/2025	#
202501	05/15/2025		10/31/2025	11/15/2025	#
202502	06/16/2025		11/30/2025	12/15/2025	#
202503	07/15/2025		12/31/2025	01/15/2026	#
202504	08/15/2025		01/31/2026	02/15/2026	#
202505	09/15/2025		02/28/2026	03/15/2026	#
202506	10/15/2025		03/31/2026	04/15/2026	#
202507	11/17/2025		04/30/2026	05/15/2026	#
202508	12/15/2025		05/31/2026	06/15/2026	#
202509	01/15/2026		06/30/2026	07/15/2026	#

- (3) Use the following chart to process extension requests for:

- Form 1065

## 3.11 Returns and Documents Analysis

- Form 1066
- Form 1120-S
- Form 3520-A
- Form 8804

**Exception:** For Form 8804, a timely extension request is due  $5\frac{1}{2}$  months after the tax period ends if the partnership keeps records outside the United States and Puerto Rico.

**Form 7004 Due Dates for Form 1065, Form 1066, Form 1120-S, Form 3520-A, and Form 8804**

Tax Period	Timely Postmark Date		Master File Generated Extended Date	#
202409	12/16/2024		06/15/2025	#
202410	01/15/2025		07/15/2025	#
202411	02/18/2025		08/15/2025	#
202412	03/17/2025		09/15/2025	#
202501	04/15/2025		10/15/2025	#
202502	05/15/2025		11/15/2025	#
202503	06/16/2025		12/15/2025	#
202504	07/15/2025		01/15/2026	#
202505	08/15/2025		02/15/2026	#
202506	09/15/2025		03/15/2026	#
202507	10/15/2025		04/15/2026	#
202508	11/17/2025		05/15/2026	#
202509	12/15/2025		06/15/2026	#
202510	01/15/2026		07/15/2026	#

**Note:** For tax period 201812 and later, Form 1065-B can no longer be filed.

(4) Use the following chart to process extension requests for:

- Form 1120
- Form 1120-F (without box 2 or 4 checked).
- Form 1120-FSC
- Form 1120-H
- Form 1120-L
- Form 1120-ND
- Form 1120-PC
- Form 1120-REIT
- Form 1120-RIC
- Form 1120-SF

**Note:** For forms not listed above:

- Form 1120-S, see (3) above
- Form 1120-C, see IRM 3.11.212.8.3.1
- Form 1120-POL, see (5) below
- Form 1120-F, box 2 or 4 checked or Treas. Reg 1.6081-5 is quoted, see (6) below

**Form 7004 Due Dates for Form 1120 Series Returns (Except Forms 1120-C, 1120-POL, 1120-S, and 1120-F with box 2 or 4 checked)**

Tax Period	Timely Postmark Date		Master File Generated Extended Due Date	#
202408	12/16/2024		06/15/2025	#
202409	01/15/2025		07/15/2025	#
202410	02/18/2025		08/15/2025	#
202411	03/17/2025		09/15/2025	#
202412	04/15/2025		10/15/2025	#
202501	05/15/2025		11/15/2025	#
202502	06/16/2025		12/15/2025	#
202503	07/15/2025		01/15/2026	#
202504	08/15/2025		02/15/2026	#
202505	09/15/2025		03/15/2026	#
202506	09/15/2025		04/15/2026	#
202507	11/17/2025		05/15/2026	#
202508	12/15/2025		06/15/2026	#
202509	01/15/2026		07/15/2026	#

- (5) Form 1120-POL filers may or may not be incorporated. The due date is the 15th day of the 4th month ( $3\frac{1}{2}$ -months) after the tax period ends. Form 1120-POL filers will receive a 6-month extension, regardless of tax period ending month if the extension request is timely. Use the following chart to process extension requests for Form 1120-POL:

**Form 7004 Due Dates for Form 1120-POL**

Tax Period	Timely Postmark Date		Master File Generated Extended Due Date	#
202409	01/15/2025		07/15/2025	#
202410	02/18/2025		08/15/2025	#
202411	03/17/2025		09/15/2025	#

## 3.11 Returns and Documents Analysis

<b>Tax Period</b>	<b>Timely Postmark Date</b>		<b>Master File Generated Extended Due Date</b>	#
202412	04/15/2025		10/15/2025	#
202501	05/15/2025		11/15/2025	#
202502	06/16/2025		12/15/2025	#
202503	07/15/2025		01/15/2026	#
202504	08/15/2025		02/15/2026	#
202505	09/15/2025		03/15/2026	#
202506	10/15/2025		04/15/2026	#
202507	11/17/2025		05/15/2026	#
202508	12/15/2025		06/15/2026	#
202509	01/15/2026		07/15/2026	#

- (6) Extension requests for Form 1120-F if box 2 or 4 is checked, or if Treas. Reg. 1.6081-5 is notated:

<b>Tax Period</b>	<b>Timely Postmark Date</b>		#
202407	01/15/2025		#
202408	02/18/2025		#
202409	03/17/2025		#
202410	04/15/2025		#
202411	05/15/2025		#
202412	06/16/2025		#
202501	07/15/2025		#
202502	08/15/2025		#
202503	09/15/2025		#
202504	10/15/2025		#
202505	11/17/2025		#
202506	12/15/2025		#

3.11.212.8.3  
(02-16-2016)

**Special Instructions**

- (1) Certain extension requests require specific processing instructions:
  - Extensions for Form 1120-C (Form Code 34) have later due dates than other Form 1120 series extensions. See IRM 3.11.212.8.3.1.
  - Extensions for NMF Form 8612, Form 8613, Form 8725, Form 8831, Form 8876, Form 8924, and Form 8928. See IRM 3.11.212.8.3.2.
  - Extensions for Form 1120-F (Form Code 15) and for Form 1041 (bankruptcy estate only) (Form Code 03) must always have an edited return code. See IRM 3.11.212.8.3.3 and IRM 3.11.212.8.4.
  - Extensions for consolidated returns. See IRM 3.11.212.8.3.4.
- (2) The following subsections include the specific instructions for processing extensions for these forms.

3.11.212.8.3.1  
(01-01-2023)

**Form 7004 for Form 1120-C - Ogden Submission Processing Center (OSPC)**

- (1) Extension requests for Form 1120-C (as described in IRC 6072(d)) are due the 15th day of the 9th month ( $8\frac{1}{2}$  months) after the tax period ends. The following table shows the due dates for Form 7004 filed for Form 1120-C:

Tax Period	Timely Postmark Date		Master File Generated Extended Date	#
202403	12/16/2024		06/15/2025	#
202404	01/15/2025		07/15/2025	#
202405	02/18/2025		08/15/2025	#
202406	03/17/2025		09/15/2025	#
202407	04/15/2025		10/15/2025	#
202408	05/15/2025		11/15/2025	#
202409	06/16/2025		12/15/2025	#
202410	07/15/2025		01/15/2026	#
202411	08/15/2025		02/15/2026	#
202412	09/15/2025		03/15/2026	#
202501	10/15/2025		04/15/2026	#
202502	11/17/2025		05/15/2026	#
202503	12/15/2025		06/15/2026	#
202504	01/15/2026		07/15/2026	#

- (2) A cooperative not described in IRC 6072(d) generally must file its income tax return by the 15th day of the 4th month ( $3\frac{1}{2}$  months) after the end of its tax year.
- (3) A cooperative with a fiscal tax year ending June 30 must file by the 15th day of the 3rd month ( $2\frac{1}{2}$  months) after the end of its tax year.
- (4) A cooperative with a short tax year ending anytime in June will be treated as if the short year ended on June 30, and must file by the 15th day of the 3rd month ( $2\frac{1}{2}$  months) after the end of its tax year.

3.11.212.8.3.2  
(01-01-2023)

**Non-Master File Form  
7004**

- (1) Form 7004 extension requests for the following NMF forms are processed at KCSPC, under program 75800:

- Form 8612
- Form 8613
- Form 8725
- Form 8831
- Form 8876
- Form 8924
- Form 8928

- (2) KCSPC only: If any Form 7004 filed for a NMF return is erroneously batched with master file Form 7004 or vice versa, take the following action:

- a. Pull **unnumbered** forms from the batch and follow local procedures to have the document re-batched.
- b. Edit **numbered** forms with Action Code 610 and prepare Form 4227 to have the document be renumbered.

- (3) Determine the timeliness of extension requests for NMF forms:

#  
#

- b. Extension requests for Form 8612 and Form 8613 are always filed for a calendar year (202412) and are due March 15th.
- c. Extension requests for Form 8831 are due the 15th day of the 4th month ( $3\frac{1}{2}$ -months) after the tax year end. For a calendar year, the due date is April 15.
- d. If the extension request for Form 8612, Form 8613, or Form 8831 is denied, notify the taxpayer. See IRM 3.11.212.3.1.

- (4) See the following table for the due dates for extension requests for NMF forms:

Form	Due Date
Form 8612/Form 8613	March 15th
Form 8831	15th day of the 4th month after the tax period ending
Form 8725	
Form 8876	
Form 8924	
Form 8928	

#  
#  
#  
#

3.11.212.8.3.3  
(01-01-2019)

**Form 7004 Foreign  
Corporation Form 1120-F  
- Ogden Submission  
Processing Center  
(OSPC)**

- (1) Extensions for Form 1120-F (Form Code 15) must be processed at OSPC. Transship if filed at another campus.
- (2) If Form 7004 Part II line 2 box is **not** checked, consider the request timely filed if received/postmarked by the 15th day of the 4th month ( $3\frac{1}{2}$ -months) after the end of the tax period.
- (3) If Form 7004 Part II line 2 box is checked, consider the request timely filed if received/postmarked by the 15th day of the 6th month after the end of the tax period. See IRM 3.11.212.8.2.1.
- (4) Edit a Return Code in the margin to the right of Line 1 boxes on all extensions for Form 1120-F. See Figure 3.11.212-2.
  - a. If the line 2 box is checked, edit Return Code 6. Figure 3.11.212-2 shows editing of Return Code 6.
  - b. If the line 2 box is not checked, edit Return Code 7.
- (5) If the extension is numbered, the file location code (first two numbers in the DLN) for Form 1120-F extensions must be 60. If it is not, have Form 7004 re-numbered for the correct file location code.
- (6) Follow all other normal editing procedures for Form 7004. See IRM 3.11.212.8.4.

02

Form **7004**  
(Rev. December 2018)  
Department of the Treasury  
Internal Revenue Service

**Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns**  
▶ **File a separate application for each return.**  
▶ **Go to [www.irs.gov/Form7004](http://www.irs.gov/Form7004) for instructions and the latest information.**

OMB No. 1545-0233

Print or Type

Name  
**Tupelo Corp**

Identifying number  
**00-1111111**

Number, street, and room or suite no. (If P.O. box, see instructions.)  
**PO Box 12345**

City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code).)  
**Phoenix, AZ 85026**

Note: File request for extension by the due date of the return. See instructions before completing this form.

**Part I Automatic Extension for Certain Business Income Tax, Information, and Other Returns.** See instructions.  
1 Enter the form code for the return listed below that this application is for . . . . . **115**

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041 (estate other than a bankruptcy estate)	04	Form 1120-REIT	23
Form 1041 (trust)	05	Form 1120-RIC	24
Form 1041-N	06	Form 1120S	25
Form 1041-QFT	07	Form 1120-SF	26
Form 1042	08	Form 3520-A	27
Form 1065	09	Form 8612	28
Form 1066	11	Form 8613	29
Form 1120	12	Form 8725	30
Form 1120-C	34	Form 8828	31
Form 1120-F	15	Form 8829	32
Form 1120-FSC	16	Form 8876	33
Form 1120-H	17	Form 8924	35
Form 1120-L	18	Form 8928	36
Form 1120-ND	19		

**Part II All Filers Must Complete This Part**

2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here . . . . . ▶ ☒

3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here . . . . . ▶ ☐  
If checked, attach a statement listing the name, address, and employer identification number (EIN) for each member covered by this application.

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here . . . . . ▶ ☐

5a The application is for calendar year 20**24**, or tax year beginning . . . . ., 20 . . . . ., and ending . . . . ., 20 . . . . .  
b **Short tax year.** If this tax year is less than 12 months, check the reason: ☐ Initial return ☐ Final return  
☐ Change in accounting period ☐ Consolidated return to be filed ☐ Other (See instructions—attach explanation.)

6 Tentative total tax . . . . . 6

7 Total payments and credits. See instructions . . . . . 7

8 Balance due. Subtract line 7 from line 6. See instructions . . . . . 8

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13804A

Form **7004** (Rev. 12-2018)

POSTMARK 06102025

RECEIVED  
06132025  
IRS-OSC  
OGDEN, UT

6

Figure 3.11.212-2 Return Code Editing Form 1120-F

3.11.212.8.3.4  
(02-22-2019)  
**Form 7004 Consolidated Applications**

(1) These procedures apply to timely filed extensions for Form 1120, Form 1120-C, Form 1120-L, and Form 1120-PC. If the taxpayer has indicated the extension request is for another type of return, process normally; this is not a consolidated application.

3.11.212.8.3.4

Internal Revenue Manual

Cat. No. 33588B (11-15-2024)  
Any line marked with a #  
is for **Official Use Only**

33588038



- (2) Examine all applications to determine whether they are from parent corporations requesting extensions of time for subsidiary corporations in addition to the parent. This requires examining all attachments as well as the applicable lines on the extension for evidence of consolidation.

**Exception:** It is not necessary to review for subsidiaries if the extension request is denied. Follow normal disapproval actions. See IRM 3.11.212.8.6.

- (3) If the consolidated application was filed in a site other than where the parent corporation would file (based on the parent corporation's address), examine the entire extension request to determine whether it is a pseudo application as explained below.
  - a. A pseudo application is merely an information copy of a bona fide application previously filed by a parent corporation on behalf of a subsidiary (or subsidiaries) located in a different area.

**Example:** A Form 7004 bearing a parent address in Michigan was stamped received in Columbia, SC. On the reverse side, it listed two subsidiaries with South Carolina addresses and had the following notation: "Form 7004 is being filed in Detroit, Michigan. The consolidated return will be filed in Detroit, Michigan."

- b. If there is a notation which gives a clear indication of a pseudo condition, do not process the application. Give to your supervisor. If there is not a clear indication of a pseudo condition, consider this a valid extension request.
- (4) If the extension request is for Form 1120, Form 1120-C, Form 1120-L, or Form 1120-PC, use the following items to identify a consolidated Form 7004:
  - a. Box on line 3 is checked, indicating the parent intends to file a consolidated return, and/or
  - b. There is an attached list of subsidiaries.

**Note:** When Form 7004 is received with an attached list of the names of company shareholders with their SSNs, process normally. This is not a consolidated Form 7004.

- (5) If the box on line 3 is checked, the parent corporation is required to attach a list with the names, addresses, and EINs of all members of the group that will be covered by the consolidated return. This is required for the subsidiaries to be included in the extension to file.
  - a. If no list of subsidiaries is attached, correspond for the listing. Use Letter 3699C and mail to the address of the parent corporation. When the reply is received, attach the listing to Form 7004.
  - b. If a list of subsidiaries is attached and 5 or fewer subsidiary EINs are missing or invalid (e.g., repeating digits, such as 11-1111111), sequential digits, or other than 9 digits, research for the EINs for the subsidiaries. If not found, route to Entity Control for assignment of EINs.
  - c. If a list of subsidiaries is attached and the list shows None, Applied For, or Pending for any subsidiary EINs, research for the EINs. If not found, route to Entity Control for assignment of EINs.
  - d. If a list of subsidiaries is attached and more than 5 EINs are missing or invalid (e.g., repeating digits, such as 11-1111111), sequential digits, or other than 9 digits, correspond for the missing EINs. Use Letter 3699C,

and mail to the address of the parent corporation. Continue processing the extension request. When the reply is received, associate it with Form 7004.

**Exception:** If the extension request is disapproved, don't correspond. Follow normal disapproval actions. See IRM 3.11.212.8.6.

(6) Process Form 7004 normally for the parent corporation.

**Note:** It is not necessary to input a TC 460 for the subsidiaries.

3.11.212.8.4  
(02-22-2019)  
**Editing Instructions -  
Form 7004**

(1) Underline the Name Control. See IRM 3.11.212.8.4.1.

(2) Review for a valid EIN.

- a. If the EIN is illegible, other than 9 digits, or missing, check attachments.
- b. If a valid EIN is not found or there is more than one EIN and the extension is unnumbered, research for a valid EIN. If not found, suspend to Entity Control for assignment of an EIN.

**Note:** If there is no EIN and there is a Form SS-4 attached, detach and route Form SS-4 and related documents to the Entity Control function for immediate assignment of an EIN.

- c. If a valid EIN is not found or there are multiple EINs and the extension is numbered, take no action.
- d. If there is an SSN and there is no indication on Form 7004 what type of form the extension is for, do not convert to Form 4868. Follow instructions in IRM 3.11.212.8.1 (7).

**Exception:** Extension requests for Form 706-GS (D) (Form Code 01) may be filed using an SSN if the distributee is an individual. See (3) below.

(3) Extensions for Form 706-GS (D) may be filed using an EIN (if the distributee is a trust) or an SSN (if the distributee is an individual). If the taxpayer is using an SSN, edit a 0 (zero) after the SSN.

**Example:** Taxpayer identification number is 000-00-1234, name is Mary Smith, and Form Code entered on line 1 is 01. Assume the TIN is an SSN and edit 0 after the SSN.

(4) Edit the tax period in YYYY format to the left of the OMB number based on the tax year the taxpayer has entered on line 5a. See IRM 3.11.212.7.2.

- a. It's not necessary to edit the tax period if it is for the current calendar year (202412).
- b. If the extension is for Form Code 01, 02, or 08, (Form 706-GS (D), Form 706-GS (T), or Form 1042) no tax period editing is necessary as they are always calendar year.
- c. If the extension is for a short tax year (Part II, line 5a shows a period of less than 12 months), see the change in accounting period instructions. See IRM 3.11.212.8.4.3.

(5) Edit the received date if one is not present. See IRM 3.11.212.7.3.

(6) Edit the MFT code. See IRM 3.11.212.8.4.2.

- (7) Edit the Return Code on extensions for Form 1041 (bankruptcy estate only) and Form 1120-F. Edit the Return Code to the right of the boxes on line 1:

If Form Code is	And	Then edit Return Code
03		5
15	Box on line 2 is checked (foreign corporation which does not maintain an office in U.S.)	6
15	Box on line 2 is not checked (foreign corporation which maintains an office in U.S.)	7

- (8) When required, edit the CCC in the middle of the top margin of Form 7004.
- Edit CCC L when the extension is denied. See IRM 3.11.212.8.6.
  - Edit CCC W for a short tax year when the taxpayer has checked one of the boxes on Part II line 5b. See IRM 3.11.212.8.4.3.
  - Only one CCC may be edited. If both CCC L and CCC W apply, edit CCC L.
- (9) It is not necessary to edit line 6, line 7, or line 8.
- (10) If the extension request is filed late, follow disapproval actions. See IRM 3.11.212.8.6.
- (11) See Exhibit 3.11.212-2.

3.11.212.8.4.1  
(01-01-2019)

**Form 7004 Name Control  
Editing**

- (1) Underline the name control of the taxpayer. The ampersand (&) and hyphen (-) are the only special characters allowed in the name control.
- The name control consists of four alpha and/or numeric characters.
  - The name control can have less than, but no more than, four characters.
  - Blanks may be present only at the end of a name control.
  - No character may follow a blank.
  - Use the BMF Name Control Job Aid, Document 7071-A, appropriate to the type of tax form the taxpayer has indicated on the extension. Figure 3.11.212-3 shows examples of editing for corporation, estate and trust name controls.

Form <b>7004</b> (Rev. December 2018) Department of the Treasury Internal Revenue Service	Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns		OMB No. 1545-0233
	▶ File a separate application for each return. ▶ Go to <a href="http://www.irs.gov/Form7004">www.irs.gov/Form7004</a> for instructions and the latest information.		
	Name	Identifying number	
	Aspen Finance Consulting, Inc.		00-1234567
Print or Type	Number, street, and room or suite no. (If P.O. box, see instructions.)		
	1700 S Acacia Ave		
	City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code).)		
Dallas, TX 75260			
<b>Note:</b> File request for extension by the due date of the return. See instructions before completing this form.			
<b>Part I Automatic Extension for Certain Business Income Tax, Information, and Other Returns. See instructions.</b>			

Form <b>7004</b> (Rev. December 2018) Department of the Treasury Internal Revenue Service	Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns		OMB No. 1545-0233
	▶ File a separate application for each return. ▶ Go to <a href="http://www.irs.gov/Form7004">www.irs.gov/Form7004</a> for instructions and the latest information.		
	Name	Identifying number	
	Estate of Holly Chestnut		00-2345678
Print or Type	Number, street, and room or suite no. (If P.O. box, see instructions.)		
	1625 S Oak Ave		
	City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code).)		
Houston, TX 77013			
<b>Note:</b> File request for extension by the due date of the return. See instructions before completing this form.			
<b>Part I Automatic Extension for Certain Business Income Tax, Information, and Other Returns. See instructions.</b>			

Form <b>7004</b> (Rev. December 2018) Department of the Treasury Internal Revenue Service	Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns		OMB No. 1545-0233
	▶ File a separate application for each return. ▶ Go to <a href="http://www.irs.gov/Form7004">www.irs.gov/Form7004</a> for instructions and the latest information.		
	Name	Identifying number	
	Phil A. Larch Children's Trust		00-3456789
Print or Type	Number, street, and room or suite no. (If P.O. box, see instructions.)		
	4678 N Poplar St		
	City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code).)		
Oklahoma City, OK 73125			
<b>Note:</b> File request for extension by the due date of the return. See instructions before completing this form.			
<b>Part I Automatic Extension for Certain Business Income Tax, Information, and Other Returns. See instructions.</b>			

Figure 3.11.212-3 Form 7004 Name Control Editing

- (2) If the name is not present on the name line but can be determined from elsewhere on the extension or on attachments, edit the name control to the name line. If it can't be determined:
- On a numbered extension, take no action.
  - On an unnumbered extension, research for the taxpayer's name using the TIN.

- (3) If the name, address, and TIN are all missing, consider the document unprocessable. Give to your manager for preparation for destruction.
- (4) Form 7004 has different types of name controls based on the type of return for which the extension is requested. Review line 1 to determine the type of return.

3.11.212.8.4.2  
(01-01-2023)

**Form 7004 MFT Editing**

- (1) Edit the two-digit MFT code in the upper left corner of Form 7004 for the type of return the taxpayer wants for the extension. Figure 3.11.212-4 shows MFT editing when the taxpayer has requested an extension for Form 1065.
  - a. If the extension is for Form Code 28, 29, 30, 32, 33, 35, or 36, the extension must be processed in KCSPC.
  - b. Determine the correct MFT based on the form code the taxpayer has entered on line 1. See the following table.

If line 1 Form Code is	The extension is for	Then edit MFT
01	Form 706-GS (D)	78
02	Form 706-GS (T)	77
03-07	Form 1041	05
08	Form 1042	12
09	Form 1065	06
11	Form 1066	07
12 & 15-26	Form 1120 series	02
27	Form 3520-A	42
31	Form 8804	08
34	Form 1120-C	02

- (2) Optionally during peak processing (March through April), if forms are sorted and batched according to MFT it is not necessary to edit the MFT.

4-33588040  
7004 Editing MFT

06

Form 7004  
(Rev. December 2018)  
Department of the Treasury  
Internal Revenue Service

Application for Automatic Extension of Time To File Certain  
Business Income Tax, Information, and Other Returns  
▶ File a separate application for each return.  
▶ Go to [www.irs.gov/Form7004](http://www.irs.gov/Form7004) for instructions and the latest information.

OMB No. 1545-0233

Print  
or  
Type

Name  
**Hickory & Birch PTSHIP**  
Number, street, and room or suite no. (If P.O. box, see instructions.)  
**2001 Maple Dr.**  
City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code).)  
**St. Louis, MO 63155**

Identifying number  
**00-1234567**

Note: File request for extension by the due date of the return. See instructions before completing this form.

Part I Automatic Extension for Certain Business Income Tax, Information, and Other Returns. See instructions.

1 Enter the form code for the return listed below that this application is for . . . . . **019**

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041 (estate other than a bankruptcy estate)	04	Form 1120-REIT	23
Form 1041 (trust)	05	Form 1120-RIC	24
Form 1041-N	06	Form 1120S	25
Form 1041-QFT	07	Form 1120-SF	26
Form 1042	08	Form 3520-A	27
Form 1065	09	Form 8612	28
Form 1066	11	Form 8613	29
Form 1120	12	Form 8725	30
Form 1120-C	24	Form 8804	31
Form 1120-F	15	Form 8831	32
Form 1120-FSC	06	Form 8876	33
Form 1120-H	07	Form 8924	35
Form 1120-L	08	Form 8928	36
Form 1120-ND	09		

Part II All Filers Must Complete This Part

RECEIVED  
03152025  
OGDEN, UT

2 If the organization is a foreign entity that does not have an office or place of business in the United States, check here . . . . . ☐

3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here . . . . . ☐  
If checked, attach a statement listing the name, address, and employer identification number (EIN) for each member covered by this application.

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6061-5, check here . . . . . ☐

5a The application is for calendar year **2024** or tax year beginning . . . . ., 20 . . . . ., and ending . . . . ., 20 . . . . .  
b Short tax year. If this tax year is less than 12 months, check the reason: ☐ Initial return ☐ Final return  
☐ Change in accounting period ☐ Consolidated return to be filed ☐ Other (See instructions—attach explanation.)

6 Tentative total tax . . . . . 

6		
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7 Total payments and credits. See instructions . . . . . 

7		
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8 Balance due. Subtract line 7 from line 6. See instructions . . . . . 

8		
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For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 13804A Form 7004 (Rev. 12-2018)

Figure 3.11.212-4 Form 7004 MFT Editing for Form 1065

(3) Follow these procedures for Form 7004 if multiple Form Codes or no Form Code is entered on line 1:

3.11.212.8.4.2

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- a. Search the extension and attachments for a clear indication of which type of return is being extended. Taxpayers may circle the form in the list at the bottom of Form 7004 instead of entering a code on line 1.
- b. If there is no indication, give to your Work Leader to research for filing requirements and edit the MFT based on filing requirements. Edit the appropriate form code in the boxes on line 1 as an aid to Batching. If not found, leave blank.
- c. If the taxpayer doesn't have filing requirements for any of the forms listed on Form 7004, leave the MFT blank and continue processing. No further editing is necessary.
- d. If the taxpayer marks multiple form codes on Form 7004 and has open filing requirements for forms entered, leave the MFT blank and continue processing.

## 3.11.212.8.4.3

(01-01-2023)

**Short Tax Year Form 7004**

- (1) Follow these instructions if the taxpayer has indicated a short tax year in Part II, line 5a.
- (2) The taxpayer may indicate a tax period of less than 12 months because an initial return will be filed, a final return will be filed, the accounting period is changing, the corporation is becoming or ceasing to be a member of a consolidated group, or the Other box is checked.

**Caution:** Some short period returns have due dates based on the full year. See IRM 3.11.212.8.2.

- (3) If a short year is indicated in Part II, line 5a, and one of the boxes on line 5b is checked, edit CCC W and the tax period the taxpayer indicated. See Figure 3.11.212-5.



06

W

Form 7004  
(Rev. December 2018)  
Department of the Treasury  
Internal Revenue Service

Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns  
File a separate application for each return.  
Go to [www.irs.gov/Form7004](http://www.irs.gov/Form7004) for instructions and the latest information.

OMB No. 1545-0233

Print or Type

Name  
**THE ASPEN GROUP**  
Number, street, and room or suite no. (If P.O. box, see instructions.)  
**2001 MAGNOLIA DRIVE**  
City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code).)  
**HOUSTON, TX 77013**

Identifying number  
**00-1111111**

Note: File request for extension by the due date of the return. See instructions before completing this form.

Part I Automatic Extension for Certain Business Income Tax, Information, and Other Returns. See instructions.

1 Enter the form code for the return listed below that this application is for **019**

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041 (estate other than a bankruptcy estate)	04	Form 1120-REIT	23
Form 1041 (trust)	05	Form 1120-RIC	24
Form 1041-N	06	Form 1120S	25
Form 1041-QFT	07	Form 1120-SF	26
Form 1042	08	Form 3520-A	27
Form 1065	09	Form 8612	28
Form 1066	11	Form 8613	29
Form 1120	12	Form 8725	30
Form 1120-C	34	Form 8804	31
Form 1120-F	15	Form 8831	32
Form 1120-FSC	16	Form 8876	33
Form 1120-H	17	Form 8924	35
Form 1120-L	18	Form 8928	36
Form 1120-ND	19		

Part II All Filers Must Complete This Part

2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here ☐

3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here ☐  
If checked, attach a statement listing the name, address, and employer identification number (EIN) for each member covered by this application.

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here ☐

5a The application is for calendar year 20**01-01**, 20**25**, and ending **07-31**, 20**25**.

b Short tax year. If this tax year is less than 12 months, check the reason: ☐ Initial return ☒ Final return  
☐ Change in accounting period ☐ Consolidated return to be filed ☐ Other (See instructions—attach explanation.)

6 Tentative total tax 

6		
---	--	--

7 Total payments and credits. See instructions 

7		
---	--	--

8 Balance due. Subtract line 7 from line 6. See instructions 

8		
---	--	--

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13804A

Form 7004 (Rev. 12-2018)

Figure 3.11.212-5 Editing of CCC W

(4) If the extension is for a Form 1120 series return, and is being filed due to becoming part of a consolidated group (“Treas. Reg. section 1.1502-76”, “changing tax year to get in step with parent”, “will file a consolidated return”, checks “Consolidated return to be filed” box on line 5b, or something similar),

3.11.212.8.4.3

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edit CCC W and edit the tax period in YYMM format to the right of the words "File a separate application for each return."

- (5) Only one CCC may be used on a document. If the extension is late, edit CCC L.

3.11.212.8.5  
(02-14-2017)  
**Form 7004 Approval  
Actions**

- (1) Form 7004 will be approved if filed timely based on the return due date of the form being extended. See IRM 3.11.212.8.2.1.
- (2) Edit the form as instructed in IRM 3.11.212.8.4.
- (3) If the taxpayer requests an extended due date of more than 6 months ( $5\frac{1}{2}$  months for extension requests for Form 1041 trust and Form 1041 (other than bankruptcy estate)) from the original return due date, continue processing Form 7004 as approved, but correspond to notify the taxpayer the extended due date can be granted for no more than  $5\frac{1}{2}$  or 6 months. See IRM 3.11.212.3.1.

**Exception:** For Form 1120 series with tax year ending June 30, the extension is for 7 months. Form 1120-POL is only allowed 6 months.

**Exception:** If the extension request is greater than the maximum by one or two days because the 15th falls on a Saturday, Sunday, or legal holiday, approve the extension, but do not correspond.

- (4) If the extension request is for Form Code 03, Form 1041 (bankruptcy estate only), edit Return Code 5 in the margin to the right of line 1.

3.11.212.8.6  
(11-08-2016)  
**Form 7004 Disapproval  
Actions**

- (1) If the Form 7004 extension request is not approved, edit CCC L in the middle of the top margin of the form.
- (2) Correspond to notify the taxpayer the extension was denied and the reason for denial. See IRM 3.11.212.3.1. The application will remain in the process flow.
- (3) If the taxpayer is requesting an additional extension beyond the original  $5\frac{1}{2}$  or 6-month period (submitting a second extension request), research using BMFOL for a posted TC 460:

If	Then
TC 460 is posted and the extension is unnumbered,	a. Return the extension request to the taxpayer using Form 6513. b. Notate Denied and select the appropriate paragraphs on Form 6513 to show the maximum extension allowed by law has already been granted.
TC 460 is posted and the extension is numbered,	a. Edit Action Code 640 on the bottom left margin of the form. b. Correspond with the taxpayer to explain the maximum extension allowed by law for most taxpayers within the United States is 6 months (5 $\frac{1}{2}$ months for Form 1041 other than bankruptcy estate)). Use Letter 0297C or Form 6513. See IRM 3.11.212.3.1. c. Prepare Form 4227 and notate, "Return Form 7004 to the taxpayer". d. Leave the application in the batch.
No TC 460 is posted,	Follow normal denial procedures.

**Exception:** If the request is for a foreign corporation or taxpayer abroad does not have an office or place of business in the United States (box is checked on line 2 or there is a notation on the request or attachment), these will be worked in OSPC. See IRM 3.11.212.8.3.3.

3.11.212.9  
(01-01-2015)  
**Processing Form 4868,  
Application for  
Automatic Extension of  
Time to File U.S.  
Individual Income Tax  
Return**

- (1) This subsection includes instructions to process Form 4868.

3.11.212.9.1  
(11-19-2019)  
**General Instructions for  
Form 4868**

- (1) Taxpayers needing an extension of time to file their individual income tax returns will submit a Form 4868. An approved Form 4868 generates an automatic 6-month extension of time to file.
- (2) Forms 4868 that are late-filed are to be forwarded to Code and Edit for processing.
- a. It is Code and Edit's responsibility to review the document and attachments to make the determination whether the extension is late-filed. **It is extremely important Code and Edit review the entire extension and attachments to correctly determine whether the extension was filed timely or not.** See IRM 3.11.212.9.3.

- b. Extensions are often denied in error when the wrong received date is used or when the postmark date is not considered. This results in erroneous failure to file penalties, notices to the taxpayer and an increase in reconsideration requests.
- c. If it is determined the extension request is timely filed after review of the postmark date and all information on the extension and attachments, **re-batch as an approved extension.**

- (3) Forms covered by this extension are Form 1040, Form 1040-NR, and Form 1040-SS. There are no longer any gift tax extension items on Form 4868. A separate gift tax extension, Form 8892, is processed in KCSPC. See IRM 3.11.212.11.
- (4) Form 4868 is used to request an extension for an individual income tax return or a 1040-NR tax return. If the request has an EIN, see IRM 3.11.212.9.4.1.
- (5) If an extension is received requesting time to pay or to file and pay, process as time to file only. Written requests from the taxpayer stating they can't pay, refuse to pay, will pay later, or want to pay in installments are to be forwarded to Compliance Services.
- (6) If a short period tax return is received for a bankruptcy Form 4868 or Form 4868 with "Section 1398" notated, circle out the calendar year and edit the new tax period.
- (7) If duplicate Forms 4868 are received (forms with the same SSN, name, and tax period), do not process separately. Staple the duplicate copy to the original extension and process as one document.

3.11.212.9.2  
(01-01-2012)

#### **Lockbox Processing of Form 4868**

- (1) Taxpayers are instructed to send extensions with payments to a Lockbox bank. Extensions without payments are sent to the Submission Processing Center.
- (2) The extension and payment are processed by the bank with a Document Code 19.

**Note:** Taxpayers filing or paying electronically do not have to submit a paper Form 4868 to the IRS.

- (3) If the Lockbox bank determines the extension was late filed, they will process the payment and send the extension form to the campus for processing. Code and Edit will make the determination of whether the extension was timely filed. See IRM 3.11.212.9.3.

3.11.212.9.3  
(03-20-2024)

#### **Determination of Timely Filing**

- (1) Use care when determining whether the extension request was timely filed.
- (2) If it is determined the extension request is timely filed after review of the postmark date and all information on the extension and attachments, have the document re-batched and processed as approved (including editing a timely received date if needed). See IRM 3.11.212.5.
- (3) Form 4868 is timely if the received date is on or before the first day that is not a weekend or legal holiday on or after the due date. The due date is the 15th day of the 4th month after the tax period ends. For calendar year 202412,

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## 3.11 Returns and Documents Analysis

the United States and Puerto Rico, Form 4868 is timely if received by the 15th day of the 6th month after the tax period ends. For calendar year 202412, Form 4868 is timely if received by 06/16/2025, because 06/15/2025 falls on a

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- (4) All extension requests with a late received date must be reviewed for a timely postmark date.
- If there is no envelope attached, use the postmark date stamped on the face of the document.
  - If the postmark date is on or before the due date, the extension is timely filed.
  - Extensions with a timely foreign postmark date will be considered timely filed.

**Note:** When the due date falls on a weekend or legal holiday, the extension is timely filed if the postmark date is the next day that is not a weekend or legal holiday.

- (5) This table includes examples of timeliness determination for tax period 202412:

Extension is due	Received Date is	Postmark Date is	Is the Extension Timely?
04/15/2025		Not necessary to check	Yes, batch as timely
04/15/2025		On or before 04/15/2025	Yes, re-batch as timely
04/15/2025		After 04/15/2025	No, unless other exceptions apply. See IRM 3.11.212.9.3 (7).
06/16/2025		Not necessary to check	Yes, re-batch as timely
06/16/2025		On or before 06/16/2025	Yes, re-batch as timely
06/16/2025		After 06/16/2025	No, unless other exceptions apply. See IRM 3.11.212.9.3 (7)

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**Note:** Other things to look for that can make a calendar year Form 4868 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.

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due date.

- a. Box 8 or 9 is checked: Extensions for 202412 are timely if received by 06/15/2025 but the 15 is a weekend so the due date will be the 16 for  
of the United States and Puerto Rico and the postmark date is on or before 06/16/2025, process as timely filed.
- b. Disaster: If the taxpayer's address is covered by an officially declared disaster or notates the disaster or a FEMA number, and the postmark date is on or before the postponed due date, process as timely filed. See Exhibit 3.11.212-5.
- c. Rejected electronically filed extension request: If the taxpayer attempted to timely file an extension electronically and it was rejected, the extension request is timely if postmarked by the regular due date or 10 calendar days after the date the taxpayer was notified the electronic submission was rejected, whichever is later.

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3.11.212.9.4  
(03-26-2024)

**Form 4868 Processing  
Instructions**

- (8) If the taxpayer is requesting an extension date beyond the automatic 6-months allowed on Form 4868, the request must be transshipped to AUSPC. See IRM 3.11.212.9.6.2.
- (9) Extension requests for Form 1040-NR estates and trusts have special due date instructions. See IRM 3.11.212.9.7.

- (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) All extensions will have a received date stamp and the envelope attached. If more than one extension request was included in an envelope the postmark date will be stamped on each additional extension. 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.

- (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 061525.
  - c. All others, edit 041525 for calendar year 202412, 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:

7-33588011  
4868 T lines

**DRAFT**

Form **4868**

Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-0074

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

**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 (see instructions)

5 Total 2024 payments (see instructions)

6 Balance due. Subtract payments from line 5 from line 4. If the result is a negative number, enter 0.

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.

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

For Privacy Act and Paperwork Reduction Act Notice

**T ERS Action Code**

**Received Date MMDDYY**

Cat. No. 13141W Form **4868** (2024)

Figure 3.11.212-7 Form 4868 Edit Lines

3.11.212.9.4.1  
(01-02-2020)

**Form 4868 With an  
Employer Identification  
Number (EIN)**

- (1) Form 4868 may only be used to request an extension of time to file an individual income tax return, or a 1040-NR estate or trust return.
  - a. Never convert to an extension for a BMF return.
  - b. Never transship to a BMF campus unless the request meets all the criteria for an extension for a Form 1040-NR estate or trust listed in IRM 3.11.212.9.7.
- (2) If the extension is for an estate or trust (an EIN is present), and there is no individual's name listed, do not process. Take the following action:
 

**Exception:** Extensions filed at AUSPC or KCSPC: If the name line includes "trust" or "estate", see IRM 3.11.212.9.7.

  - a. If the request is timely filed, return it to the taxpayer with Form 6401. Check the box for "Please complete items" and include the text "If extension is filed for individual return, print your name, and SSN or ITIN. If for Form 1040-NR estate or trust, write "estate" next to EIN and print taxpayer name. To file extension for another return type, see instructions for Form 7004 or 4768."
  - b. If the request is not timely filed, return it to the taxpayer with Form 6513. Check the second box and the fourth box.

- (3) If the name line includes an individual's name, such as "Mary Jones Card Shop", or "Mary Jones Trust", check attachments for the SSN of the individual listed.
- If not found, research IDRS for the SSN using the taxpayer's individual name.
  - If no SSN is found through research, return Form 4868 to the taxpayer, following the instructions in (2)a) and b) above.

3.11.212.9.4.2  
(01-01-2024)

**Taxpayer Identification  
Number (TIN)**

- (1) The TIN for Form 4868 is an SSN or ITIN.

**Exception:** If the extension is for a Form 1040-NR estate or trust, see IRM 3.11.212.9.7.

- (2) If the SSN is missing, illegible or other than 9 numbers, check attachments for the SSN.
- If not found, research IDRS for the SSN.
  - If no SSN is found through research, correspond to request the SSN, and return the Form 4868 to the taxpayer.

**Exception:** If Form W-7 is attached or the taxpayer has notated "ITIN applied for" or similar statement, don't correspond. See (3) below.

**Exception:** If more extension requests are received with a copy of Form 6401 indicating the taxpayer was notified of the extended due date, and after research confirms no TIN has been assigned, give the extension to your manager for preparation for destruction as classified waste.

- If the address is missing give the extension to your manager so it can be destroyed as classified waste.

**Note:** If the taxpayer's address can't be found, but the representative's or agent's address is present, correspond with the representative for the taxpayer's address. If no reply after 30 days, give the extension to your manager so it can be destroyed as classified waste. See IRM 21.5.1.4.10 Classified Waste, for proper procedures.

- (3) If Form W-7 is attached, see IRM 3.11.212.2.7. If "ITIN to be requested" or similar statement is notated, or there is an indication an ITIN will be applied for, take the following action:

If	Then
The extension request is NOT approved,	Follow normal procedures to notify the taxpayer the extension request was not approved. Give the original extension request to your manager for preparation for destruction as classified waste.



If	Then
The extension request IS approved,	Return the original request to the taxpayer with Form 6401. Check the box on Form 6401 that states, "You indicated on your extension request you have requested or will request an Individual Taxpayer Identification Number." Enter the extended due date on the blank line.

3.11.212.9.4.3  
(01-01-2024)

**Fiscal Year Tax Period**

- (1) A fiscal year is a tax year which ends on a date other than December 31.
- (2) Both the Received Date and the Tax Period must be edited if the extension is for a fiscal year.
- (3) A fiscal year extension will have a tax year entered on the line under the title on Form 4868 where it states, "For calendar year 2024, or other tax year beginning \_\_\_\_, 2024, ending \_\_\_\_, 20\_\_\_\_".
- (4) If a fiscal year extension was originally batched as disapproved but is timely filed based on the fiscal year, have the extension re-batched as an approved extension.
- (5) Due dates for fiscal years:

Tax Period	Timely Postmark Date		#
202409	01/15/2025		#
202410	02/18/2025		#
202411	03/17/2025		#
202412	04/15/2025		#
202501	05/15/2025		#
202502	06/16/2025		#
202503	07/15/2025		#
202504	08/15/2025		#
202505	09/15/2025		#
202506	10/15/2025		#
202507	11/17/2025		#
202508	12/15/2025		#
202509	01/15/2026		#

**Note:** When box 8 or box 9 is checked, the timely postmark date and delinquent received date is two months later than shown in the chart above. For

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(6) If a Master File Extended Due Date is needed, see IRM 3.12.212-14.

3.11.212.9.4.4  
(03-05-2024)  
Received Date

(1) The received date must be stamped or edited on all Form 4868.

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examine the postmark date (including foreign postmarks) on the envelope or stamped on the face of the document.

If the earliest postmark date is	Then
On or before the first day that is not a weekend or legal holiday on or after the return due date,	Leave the received date and batch as timely.
After the return due date,	Circle all but the earliest date stamp present. If no date stamp is present, edit the envelope postmark date as the received date.

**Note:** If an Area Office (AO) or Taxpayer Assistance Center (TAC) received date is present, accept it as a valid received date. If extensions are received from the AO or TAC, and there is an indication (other than the AO date stamp) the document was late, refer to your supervisor/team leader for approval/denial determination.

3.11.212.9.5  
(01-01-2004)  
Approval and Denial  
Procedures for Form  
4868

(1) This includes approval and denial procedures for Form 4868.

3.11.212.9.5.1  
(03-05-2024)  
Approval of Form 4868

(1) Form 4868 will be approved if submitted timely.

a. All approved Forms 4868 will be batched together and assigned a Doc Code 17.

**Exception:** If the taxpayer is requesting an extension longer than 6 months, see IRM 3.11.212.9.6.2.

b. If extension is approved, do not return a copy of Forms 4868 to the taxpayer.

3.11.212.9.5.2  
(01-01-2023)  
**Disapproval of Form  
4868**

- (1) When Form 4868 is not timely filed, follow these instructions.
- (2) Ensure all disapproved Form 4868 are batched together.

If misbatched and	Then
Unnumbered,	Remove document and route (using Form 4227) to be rebatched under Class Code 2/Doc Code 77.
Numbered,	Follow local procedures to identify documents needing to be re-blocked.

- (3) Edit the original return due date (e.g., 041525 for calendar year 202412) on all denied Form 4868 in MMDDYY format on the City/State/Zip line.
- (4) Edit a valid received date.
- (5) Code and Edit must send a letter to notify the taxpayer as soon as possible that the extension request was not approved.
  - a. Notification must be sent to the address on Form 4868. Form 4868 instructions allow the taxpayer to enter the address of the person to whom they wish correspondence to be sent.
  - b. Code and Edit may either send notification or reject the document (edit Action Code 211) and initiate a Correspondex letter. See IRM 3.11.212.3.1.

3.11.212.9.6  
(01-01-2008)  
**Form 4868, Application  
for Automatic Extension  
of Time to File U.S.  
Individual Income Tax  
Return - Taxpayer  
Abroad**

- (1) This subsection contains instructions to process Form 4868 for taxpayers with foreign addresses, living abroad, and those claiming a foreign income exclusion.

3.11.212.9.6.1  
(01-01-2023)  
**General Information**

- (1) Form 4868 with a foreign address, with box 8 checked, or other indication of taxpayer abroad receive normal processing other than having a different due date and may be processed in the campus where received. Requests for longer than 6 months will be forwarded to AUSPC. See IRM 3.11.212.9.6.2.
- (2) United States Citizens or Resident Aliens Abroad (box 8 checked):
  - a. The Regulations provide an extension to the 15th day of the 6th month following the end of the tax year for filing of income tax returns and paying taxes for U.S. citizens and resident aliens who have a tax home outside the United States and Puerto Rico. This provision also applies to U.S. civilian and military personnel stationed outside the United States and Puerto Rico.
  - b. These taxpayers get an automatic extension to 06/15/2025 for 202412; they will only file a Form 4868 if they need more time to file and will receive a 4-month extension to 10/15/2025 for 202412.

- (3) When box 9 is checked, indicating Form 1040-NR will be filed with no wages subject to U.S. withholding (no effectively connected income) and has a due date of 06/15/2025, (will be timely if postmarked on or before 06/16/2025) the automatic 6-month extension due date is 12/15/2025.
- (4) When Form 4868 or a letter request is received, which states the taxpayer needs time to meet either the bona fide residence test or the physical presence test in order to qualify for the foreign earned income exclusion, or the foreign housing exclusion or deduction (refers to Code Section 911, IRC Section 911, or IRC 911), the taxpayer is eligible to file Form 2350. See IRM 3.11.212.10.
- (5) For instructions on Form 1040-NR estate and trust returns, see IRM 3.11.212.9.7.

3.11.212.9.6.2  
(01-01-2023)

#### Extension Longer Than Six Months

- (1) A taxpayer who previously filed a timely Form 4868 to receive the full 6-month extension may qualify for an additional 2-month extension. Only AUSPC can grant an extension longer than 6 months from return due date.
- (2) Instructions to the taxpayer are to make the request in writing; however, taxpayers may notate the request on a Form 4868 or Form 2350.
  - a. The taxpayer must specifically ask for an additional extension that would result in a total extension longer than 6 months.
  - b. The request must indicate the reason is due to the taxpayer living and working abroad, or in the military, stationed out of the country.

**Note:** If the Department of Defense (DOD) submits a cover letter and list of names requesting an extension date of December 15, 2025 for military stationed out of the country, follow procedures in (3) below.

- (3) If all required information is present from paragraph 2 above, approve the extension if the received date is on or before the expiration of the 6-month

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timely postmark on the envelope or stamped on the face of the document. If the postmark is on or before 10/15/25, circle the received date and edit the timely postmark.

**Note:** Edit the extended due date (no later than 12/15/2025) on the request for ISRP input.

- (4) If the request is not timely, return it to the taxpayer with Form 6513, and check the 2nd and 3rd boxes on the form.
- (5) If there is no indication on the request or an attachment the taxpayer lives, works, or serves in the military abroad, research to determine if an approved extension has already been processed (look for a posted TC 460 showing an extension date of 10/15/2025 or later).
  - a. If an approved extension is posted, return the request to the taxpayer with Form 6513, checking the 2nd and 8th boxes on the form.
  - b. If no approved extension transaction has posted and this request has a timely postmark, process as a letter request for a 6-month extension. See IRM 3.11.212.2.4.

- c. If no approved extension transaction has posted and the request is NOT timely, return the request to the taxpayer with Form 6513, checking the 2nd and 3rd boxes on the form.
- (6) These extension requests may be processed through ISRP.
  - a. Must be batched under Program 45502.
  - b. DLN File Location Code (FLC) must be 20.
  - c. DLN Doc Code must be 77.
  - d. Extended due date (no later than 12/15/2025) must be edited on the request for ISRP input.
- (7) Alternatively, these requests may be input through IDRS using CC REQ77.
  - a. The maximum extended due date allowed is 1215YYYY.
  - b. 20 must be entered in the ULC (Universal Location Code) field on line 9 of FRM77.
  - c. See IRM 2.4.19, Command Codes REQ77, FRM77 and FRM7A.
  - d. Hold and destroy Form 4868 after 5 business days.
- (8) If the taxpayer indicates the extension is necessary because they expect to meet the bona fide residence or physical presence requirements based on IRC 911, IRC 931, or IRC 933, the taxpayer is eligible to file Form 2350. Follow instructions in IRM 3.11.212.10.

3.11.212.9.7  
(01-01-2024)

**Instructions for Form  
4868 Filed for Form  
1040-NR Estate or Trust  
- Kansas City  
Submission Processing  
Center (KCSPC)**

- (1) 1040-NR Estate/Trust Filers may request an extension of time to file on Form 4868.
- (2) These Forms 4868 are processed to the NMF at KCSPC.
- (3) Only those requests with all of the following conditions are considered to be for Form 1040-NR estate or trust:
  - a. Request was mailed to AUSPC or KCSPC by the taxpayer,  
**Exception:** If the taxpayer checked box 9 on Form 4868 or has written "1040-NR" on the document or attachment, include Form 4868 if it was mailed to another campus when it meets the remaining criteria.
  - b. The TIN is an EIN or states an EIN has been applied for, and
  - c. The taxpayer's name includes the words "estate" or "trust", or notates "estate" or "trust" on Form 4868 or an attachment.
- (4) If the nonresident alien trust or estate has an office in the U.S., the return is due the 15th day of the 4th month after the tax year ends. Calendar year 202412 extension must be postmarked by 04/15/2025.
- (5) If the nonresident alien trust or estate does not have an office in the U.S., the return is due the 15th day of the 6th month after the tax year ends. Calendar year 202412 extension must be postmarked by 06/16/2025.
- (6) Process under program number 75700 using NMF MFT 20.

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- (8) Extension request listings with EINs for estates and trusts are processed at KCSPC. When transshipping from another campus to KCSPC, attach the cover letter and envelope. If the listings with the cover letter include both SSNs/ITINs for individuals and EINs for estates and trusts, make copies of the cover letter and envelope, and attach the copies to the listings when routing to KCSPC.

3.11.212.10  
(01-01-2011)

**Form 2350, Application  
for Extension to File  
U.S. Income Tax Return -  
Austin Submission  
Processing Center  
(AUSPC)**

- (1) This subsection includes instructions to process Form 2350.
- (2) Form 2350 must be processed at AUSPC.

3.11.212.10.1  
(04-22-2022)

**General Information**

- (1) Extension requests based on IRC 911 must show the taxpayer is a U.S. citizen or U.S. resident alien living and working abroad who expects to meet the requirements based on bona fide residence or physical presence in the foreign country. The following addresses are not considered a foreign country for this purpose and will not qualify the taxpayer for the Form 2350 extension:

- American Samoa
- Antarctica
- Baker Island
- Commonwealth of the Northern Mariana Islands (CNMI)
- Guam
- Howland Island
- Johnston Island Atoll
- Kingsman Reef
- Midway Islands
- Palmyra
- Puerto Rico
- U.S. Virgin Islands
- Wake Island

- (2) To qualify for bona fide residence under IRC 911, the taxpayer must be:
  - a. A U.S. citizen or a U.S. resident alien who is a citizen or national of a country with which the U.S. has an income tax treaty with a nondiscrimination clause, and
  - b. A bona fide resident of a foreign country or countries for an uninterrupted period that includes an entire tax year.

**Note:** Under IRC 911, the qualifying period must include an entire tax year. The dates on line 4b must cover a period of at least 12 full months that includes a full tax year, 01/01/YYYY through 12/31/YYYY.

- (3) To qualify for physical presence in a foreign country under IRC 911, the taxpayer must be:
  - a. A U.S. citizen or a U.S. resident alien, and
  - b. Physically present in a foreign country or countries for at least 330 full days within a 12 consecutive month period, which does not have to include an entire tax year, but must include at least 1 day in the tax period filing.
- (4) If Form 4868, Form 2688, or a letter request is received stating the taxpayer expects to qualify for the foreign earned income exclusion (IRC 911), check to see if all information needed to complete Form 2350 is available. See IRM 3.11.212.10.2(9).

If all information is	Then
Present,	Prepare a dummy Form 2350, and route to be renumbered (if necessary) as a Form 2350.
Not present,	Edit Action Code 215 and have a Form 2350 sent to the taxpayer. Instruct the taxpayer to send Form 2350 to AUSPC. Allow 45 days for the taxpayer's response.

- (5) If Form 2555, Foreign Earned Income, is attached to Form 2350, attach a photocopy of the approved or denied Form 2350 to Form 2555, and forward Form 2555 to be processed according to instructions in IRM 3.21.3, International Returns and Documents Analysis - Individual Income Tax Returns.

3.11.212.10.2  
(01-01-2024)

**Processing Instructions  
for Form 2350**

- (1) Use the following instructions to process Form 2350 extension requests.
- (2) Taxpayer name: Underline the first four characters of the last name.
- The name control can have less than four characters.
  - Alphas and hyphens are the only valid characters.
  - See Document 7071.
- (3) SSN: If the SSN is missing, illegible, or other than 9 numbers, check attachments.
- If not found, research IDRS for the SSN.
  - If no SSN is found through research, correspond to request the SSN.
  - If the address is missing or no reply is received after 45 days, give the extension to your manager for preparation for destruction as classified waste.
- Note:** If the taxpayer's address can't be found and only the representative's or agent's address is present, correspond with the representative for the taxpayer's address. If no reply, give the extension to your manager for preparation for destruction as classified waste. See IRM 21.5.1.
- (4) An EIN is not valid for Form 2350.
- Research for an SSN using the taxpayer's individual name.
  - If an SSN can't be found, return the form to the originator with Form 6401. Check the box on Form 6401, "Please enter your Social Security Number".
- (5) If the primary taxpayer's name is missing from the entity area and is present on the stub, edit the missing information in the entity area.
- (6) Use normal perfection procedures for the tax period and received date as outlined in IRM 3.11.212.7.
- (7) Review the received date and postmark date for timeliness. If the request is not timely filed, no further review of the document is required. Follow disapproval actions in (13) below.



- a. If Line 2 is blank or the “No” box is checked, the extension must be
- b. If the Line 2 “Yes” box is checked, consider the extension to be timely filed if postmarked by 10/15/2025 or received on or before the end of the

for a posted approved extension to 12/15/2025. If present, consider Form 2350 to be timely filed.

- c. If no foreign country is shown on the document, envelope, or attachment, and there are no dates entered on lines 4a, 4b, or 4d (the taxpayer is using Form 2350 in place of Form 4868), consider the extension to be

(8) Review Line 1:

- a. If the requested extension date is complete, legible, and is not later than October 15, 2025 for a calendar year return (or RDD plus 6 months if a fiscal year return), it is not necessary to review further to determine if the taxpayer meets the criteria for a Form 2350 extension. If the request is timely filed, approve the extension to October 15, 2025.
- b. If the requested extension date on Line 1 is later than October 15, 2025 (or RDD plus 6 months for a fiscal year return) or the date is incomplete, missing, or illegible, see IRM 3.11.212.10.3.

- (9) An original signature is required on Form 2350 if all other approval criteria are met and the taxpayer requests an extension longer than 10/15/2025.

**Note:** Tax preparers may sign extension requests on the return preparer signature line using a rubber stamp, mechanical device, or computer software program. Only Form 2350 has a separate return preparer signature line, “Signature of preparer other than taxpayer.” If the preparer is signing for the taxpayer, it must be an original signature.

- a. Form 2350 is not an automatic extension; a signature is required to qualify for the special extension.
- b. If there is no original signature, send Form 2350 back to the taxpayer using Form 6401. Check the box that states, “Please sign your request.”
- c. If there is no original signature and a preparer signed as the taxpayer using a rubber stamp, mechanical device, or computer software program, also check the box that states, “Please complete items”, and write on the blank line, “Form 2350 requires an original signature when you are signing for the taxpayer.”
- d. If the reply doesn’t provide a signature, follow disapproval actions in (13) below.

- (10) Approval Criteria: Form 2350 extension request will be approved only if all of the following conditions are met:

- a. The request is timely.
- b. If the requested extension date is later than 10/15/2025, the qualifying period indicates the taxpayer will meet bona fide residence or physical presence requirements in a foreign country. See IRM 3.11.212.10.3(3).

- c. If the requested extension date is later than 10/15/2025, the request is signed with an original signature.

(11) Approval Actions:

- a. Check the approval box on Form 2350.
- b. Underline the extension date on Line 1 or edit the correct date on the City/State/ZIP Code line in MMDDYYYY format.

**Note:** If an extension date is edited differently than the one requested by the taxpayer, circle out the incorrect date and notify the taxpayer of the corrected extension date. Do not notify the taxpayer if the only change was to correct a weekend or holiday extension date to the 15th of the month.

- c. An address is required on the Notice to Applicant stub. If present in the entity area but not on the stub, copy the name and address where it is missing. If missing and present on the envelope, enter the information onto the stub from the envelope. See Figure 3.11.212-8.

**Note:** Do not edit the taxpayer's or spouse's SSN on the stub.

- d. Stamp the director's signature on the stub.
- e. Detach the top part of the form, and route for processing. The bottom part of the form, Letter 0333C, or Form 6513 must be used to notify the taxpayer.

(12) Disapproval Criteria: Request for an extension of time to file will be denied if the requirements for approval above are not met.

**Exception:** If Form 2350 was timely filed, but the information provided doesn't qualify the taxpayer for the extension on Form 2350, convert to a Form 4868, process as approved, and notify the taxpayer of the extended due date (Return Due Date plus 6 months).

(13) Disapproval Actions:

- a. Perform the necessary actions on Form 2350 and the stub that will be returned to the taxpayer using the chart below.

If denied because	Then
Not timely filed,	a. Edit the return due date or previously extended due date on the City/State/ZIP line. b. Check the 4th box.
Not timely filed and no indication the taxpayer lives and works in a foreign country (taxpayer is using Form 2350 in place of Form 4868),	a. Edit the return due date on the City/State/ZIP line. b. Check the 4th box. c. Check the 5th box, and on the line enter, "No foreign country is indicated; therefore, the extension was due 04/15/2025."
Timely filed with no signature,	a. Convert to Form 4868. b. Process as approved. c. Check the 5th box, and on the line enter, "Form 2350 requires an original signature - converted to Form 4868 - due date extended to MM/DD/YYYY."
Timely filed, but required period for bona fide residence or physical presence not met,	a. Convert to Form 4868. b. Process as approved. c. Check the 5th box, and on the line enter, "Converted to Form 4868 - due date extended to MM/DD/YYYY."

- b. An address is required on the Notice to Applicant stub. If present in the entity area but not on the stub, copy the name and address where it is missing. If missing and present on the envelope, enter the information onto the stub from the envelope. See Figure 3.11.212-8.

**Note:** Do not edit the taxpayer's or spouse's SSN on the stub.

- c. Stamp the director's signature on the stub.  
 d. Detach the bottom part, and send it to the taxpayer address shown.

**Note:** Instead of using the Notice to Applicant stub to inform the taxpayer, a correspondence letter or other form may be used.

DRAFT

Form **2350**

Application for Extension of Time  
To File U.S. Income Tax Return

For U.S. Citizens and Resident Aliens Abroad Who Expect To Qualify for Special Tax Treatment

See instruction:  
Go to [www.irs.gov/Form2350](https://www.irs.gov/Form2350) for the latest information.

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

**2024**

Please print or type.

Your first name and middle initial(s)  
**Pierre**

If a joint return, spouse's first name and middle initial(s)

Last name  
**Poplar**

Your social security number  
**000 00 1111**

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instruction

**333 Rue de la Pine**

City, town or post office, state, and ZIP code. If you have a foreign address, enter only the city name on this line; then complete the spaces below. See instructions.

**75001 Paris, France**

Foreign country name

**10152025**

Foreign province/county

Foreign postal code

File by the due date for filing your return.

**Approved Form 2350**

**RECEIVED**  
**03112025**  
**AUSTIN, TX**

Please fill in the Return Label at the bottom of this page.

1

I request an extension of time until **06-15-2025** to file my income tax return for the calendar year 2024, or other tax year ending \_\_\_\_\_, because my tax home is in a foreign country and I expect to qualify for special tax treatment by meeting the "bona fide residence test" or the "physical presence test." (See instructions.)

2

Were you previously granted an extension of time to file for this tax year? ☒ Yes ☐ No

3

Will you need additional time to allocate moving expenses? ☒ Yes ☐ No

4a

Date you first arrived in the foreign country **11-27-2023**

b

Date qualifying period begins \_\_\_\_\_; ends \_\_\_\_\_

c

Your foreign home address **333 Rue de la Pine** **75001 Paris, France**

d

Date you expect to return to the United States **05-26-2025**

Note: This is not an extension of time to pay tax. Full payment is required to avoid interest and late payment charges.

5

Enter the amount of income tax paid with this form \_\_\_\_\_ 5

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and, if prepared by someone other than the taxpayer, that I am authorized to prepare this form.

Signature of taxpayer **Pierre Poplar** Date **03/07/25**

Signature of spouse \_\_\_\_\_ Date \_\_\_\_\_

Signature of preparer other than taxpayer \_\_\_\_\_ Date \_\_\_\_\_

Please fill in the Return Label below. The IRS will complete the Notice to Applicant and return it to you. If you want it sent to another address or to an agent acting for you, enter the other address and add the agent's name.

Notice to Applicant

☒ We have approved your application.

☐ We have not approved your application. However, we have granted a 45-day grace period to \_\_\_\_\_. This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return.

☐ We have not approved your application. After considering the above information, we cannot grant your request for an extension of time to file. We are not granting a 45-day grace period.

☐ We cannot consider your application because it was filed after the due date of your return.

☐ Other \_\_\_\_\_

(Do not detach)

Return Label

(Please print or type.)

Taxpayer's name (and agent's name, if applicable). If a joint return, also give spouse's name.  
**Pierre Poplar**

Address (number and street, including suite, room, or apt. no., or P.O. box number)  
**333 Rue de la Pine**

City or town, province or state, and country (including postal or ZIP code)  
**75001 Paris, France**

Agents:  
Always include taxpayer's name on Return Label.

Director \_\_\_\_\_ Date \_\_\_\_\_

For Privacy Act and Paperwork Reduction Act Notice, see instructions later.

Cat. No. 11780H

Form **2350** (2024)

Figure 3.11.212-8 Form 2350 Return Label Editing

3.11.212.10.3  
(01-01-2023)  
Line 1 Determining the  
Extension Date

(1) If there is no extension date on Line 1, or only part of the date is present or legible, or the date is later than October 15, 2025, review the qualifying period to determine the appropriate extension date.

3.11.212.10.3

Internal Revenue Manual

Cat. No. 33588B (11-15-2024)  
Any line marked with a #  
is for Official Use Only

33588037

- (2) **Qualifying Period:** The qualifying period beginning and ending dates are entered by the taxpayer on Line 4b. Review the qualifying period dates to determine if the taxpayer meets the time criterion for either Bona Fide Residence or Physical Presence in a foreign country.

**Note:** The foreign country must be indicated in the entity portion, on Line 4c, on the envelope, or in the Notice to Applicant area. If no foreign country is indicated, follow Disapproval Actions in IRM 3.11.212.10.2 (13).

- a. If the dates on Line 4b include an entire tax year (January 1 to December 31 for a calendar year), the taxpayer meets the time criterion for Bona Fide Residence in a foreign country.

**Example:** Line 4b qualifying period begins September 15, 2024 and ends December 31, 2025. This period covers an entire tax year, January 1, 2025 through December 31, 2025; so, the taxpayer meets the Bona Fide Residence criterion.

- b. If the dates on Line 4b cover a period of at least 330 consecutive days, the taxpayer meets the criterion for Physical Presence in a foreign country.

**Example:** Line 4b qualifying period begins November 10, 2024 and ends October 31, 2025. This is a period longer than 330 days; so, the taxpayer meets the Physical Presence criterion.

- c. If the begins date on Line 4b is missing or illegible, use the date that is one day after the date on Line 4a.
- d. If the ends date on Line 4b is blank or illegible, but there is a date on Line 4d, assume the qualifying period ends date is the date on Line 4d.
- e. If the ends date on Line 4b is blank or illegible, and there is no date present on Line 4d, assume the qualifying period ends date is December 31, 2025.
- f. If all the date lines are blank or illegible, or the dates don't cover a period of at least 330 days, the taxpayer doesn't qualify for the extension. See IRM 3.11.212.10.2 (13).

- (3) **Extension Date:** Use the following instructions to determine the extension date:

**Note:** For a calendar year 202412 extension, the maximum extension date allowed is March 31, 2026.

- a. The date the qualifying period ends is used to calculate the appropriate extension date for taxpayers who qualify for the extension. If the date the qualifying period ends on Line 4b is blank, determine the date using the instructions in (2) above.
- b. If the Line 3 "No" box is checked, or neither box is checked, calculate the maximum extension date by adding 30 days to the qualifying period ends date on Line 4b (Line 4d, if Line 4b ends date is blank). If both 4b ends date and 4d are blank, add 30 days to December 31, 2025.

**Example:** Line 4b qualifying period ends October 10, 2025. Maximum extension date is November 9, 2025.

- c. If the Line 3 "Yes" box is checked, calculate the maximum extension date by adding 90 days to the qualifying period ends date on Line 4b (Line 4d, if Line 4b ends date is blank). If both 4b ends date and 4d are blank, add 90 days to December 31, 2025.

**Exception:** If the extension date calculated is earlier than October 15, 2025 (for tax year 202412), use extension date October 15, 2025.

3.11.212.11  
(01-01-2025)  
**Processing Form 8892,  
Application for  
Automatic Extension of  
Time to File Form 709 or  
Form 709-NA and/or  
Payment of  
Gift/Generation-Skipping  
Transfer Tax - KCSPC**

- (1) Gift tax extensions are submitted on Form 8892. The form may also be used to make payments relating to Gift and Generation-Skipping Transfer (GST) tax. See Figure 3.11.212-9.
- (2) Form 8892 may be used to request an automatic 6-month extension of time to file a gift tax return.  
  
**Note:** Process Form 8892 as an extension of time to file only if the taxpayer has checked one of the boxes on the form that indicates they are applying for an automatic 6-month extension of time to file Form 709 or Form 709-NA. If either box has not been checked, forward to Estate and Gift for determination.
- (3) The following figure shows Form 8892.

<b>Form 8892</b> (Rev. December 2024) Department of the Treasury Internal Revenue Service		<b>Application for Automatic Extension of Time To File Form 709 or Form 709-NA and/or Payment of Gift/Generation-Skipping Transfer Tax</b> Go to <a href="http://www.irs.gov/Form8892">www.irs.gov/Form8892</a> for instructions and the latest information.		<b>Tax Period</b> <b>YYMM</b> <b>T</b> OMB No. 1545-1913
For calendar year 20____, or other tax year beginning _____, 20____, and ending _____, 20____.				
<b>Before you begin:</b> Be sure that you have read the chart below to see if you must use Form 8892.				
<b>IF you...</b>		<b>AND you...</b>		<b>THEN...</b>
file Form 4868 or Form 2350		do not expect to owe gift or GST tax		do not use Form 8892.
file Form 4868 or Form 2350		expect to owe gift or GST tax		use Form 8892-V, Payment Voucher, (below) to pay gift or GST tax.
need to extend the time to file Form 709 or Form 709-NA		are not requesting an extension for your individual income tax return		use Form 8892 and Form 8892-V, if applicable. See instructions.
<b>Part I Identification</b>				
1 First name and initial		2 Last name		3 Donor's U.S. taxpayer identification number (see instructions)
		<b>T Name Control</b>		<b>T SSN</b>
4a Address (number and street). If you have a P.O. box, see instructions.				4b Apt. no.
Type or print	5 City, town,		6 State	
	<b>Always 10-15-2025 unless donor died during the year.</b>		<b>Extended Due Date – Underline or Edit</b> <b>T MMDDYYYY</b>	
	8 Foreign country name		9 Foreign province/state/county	
				10 Foreign postal code
<b>T Received Date</b> <b>MMDDYY</b>				
<b>Part II Automatic Extension of Time To File Form 709 (or Form 709-NA) (see instructions)</b>				
If you are applying for an automatic 6-month extension of time to file Form 709 or Form 709-NA but are not applying for an extension of time to file your individual income tax return, check here. See instructions . . . . . <b>T</b> 709 <b>T</b> 709-A				
For either box checked, if the donor died during the year, enter the date of death (mo., day, year) _____				
<b>T ERS Action Code</b>				
Detach Here and Mail With Your Payment				
<b>Form 8892-V</b> (Rev. December 2024) Department of the Treasury Internal Revenue Service		<b>Payment Voucher</b> Use this voucher when making a payment of gift and/or GST tax.		
<b>Part III Payment of Gift (and/or Generation-Skipping Transfer) Tax</b>				
1 Tax year	2 Amount of gift tax paid from Form 709	3 Amount of gift tax paid from Form 709-NA	4 Amount of GST tax paid from Form 709	5 Amount of GST tax paid from Form 709-NA
20	\$	\$	\$	\$
Complete if you file Part III only. (Type or print)	6 First name and initial		7 Last name	
	9a Street address (or P.O. box if mail is not delivered to street address)		9b Apt. no.	
	10 City or town, state or province, country, and ZIP or foreign postal code			
For Privacy Act and Paperwork Reduction Act Notice, see instructions.				
		Cat. No. 37700N		Form 8892 (Rev. 12-2024)

Figure 3.11.212-9 Form 8892 Edit Lines

3.11.212.11.1  
(01-01-2025)

**Due Dates for Form 8892**

- (1) Form 8892 is due the same day as the taxpayer's individual income tax return unless the donor died during the year the gift was made.



- (2) If the donor dies during the year the gift was made, the gift tax return extension is due April 15th of the next succeeding year, or the due date of Form 706, U.S. Estate Tax Return, whichever is earlier. Form 706 is due 9 months after the date of death.
- (3) Part II of Form 8892 includes a place for the donor's date of death. No extension of time for gift tax is allowed unless the time for filing the estate tax return has also been extended. Use the following chart:

Date of Gift	Date of Death	Form 706 Due Date	Form 709 Form 709-NA Due Date	Form 8892 Due Date
04/01/2024	11/30/2024	08/30/2025	04/15/2025	04/15/2025
04/01/2024	05/01/2024	02/01/2025	02/01/2025	Not allowed unless Form 706 is extended

3.11.212.11.2  
(02-23-2016)

#### Processing Form 8892

- (1) Process Form 8892 to the BMF under MFT 51 using the taxpayer's SSN with a V (123-45-6789V).
- (2) If there is a notation or an attachment indicating the taxpayer is not liable for gift tax, forward to Estate and Gift for review.
- (3) If the SSN is missing or invalid (e.g., repeating digits, such as 111-11-1111, sequential digits, such as 123-45-6789, or other than 9 digits), research for the taxpayer's SSN.
  - a. If found, continue processing.
  - b. If no SSN is found and the document is numbered, take no action.
  - c. If no SSN is found and the document is unnumbered, correspond for the SSN.
- (4) Research using the SSN with a V to determine if the account has been established on the BMF.
- (5) If no account has been established, route to the Entity Control function to establish the account.

3.11.212.11.3  
(01-01-2025)

#### Form 8892 Editing Instructions

- (1) Underline the first four characters of the last name.
  - a. The Name Control can have fewer than four characters.
  - b. Alphas and hyphens are the only valid characters.
  - c. See Document 7071.
- (2) Use normal processing procedures for the received date. See IRM 3.11.212.7.3.
- (3) Form 8892 Tax Period is 2412 for Tax Year 2024. No editing is necessary.
- (4) Approval Criteria: The request for extension of time to file will be approved if



the request is timely filed. See IRM 3.11.212.11.1.

- a. Review for a timely postmark date if the received date is after the due postmark date are timely filed. See IRM 3.11.212.5.

#  
#  
#

and edit the timely postmark date.

- (5) Approval actions: Underline or edit the correct extended due date on the City/State/ZIP line. The extended due date is 10/15/25 unless the donor dies during the year the gift was made. In this case, the gift tax return extended due date is October 15 of the next succeeding year, or the due date of Form 706 (including extensions), whichever is earlier. Form 706 is due 9 months after the date of death:

Date of Gift	Date of Death	Form 706 Due Date	Form 709, Form 709-NA Due Date	Form 8892 Due Date	Extended due date
04/01/2024	11/30/2024	08/30/2025	04/15/2025	04/15/2025	10/15/2025
04/01/2024	05/01/2024	02/01/2025	02/01/2025	Not allowed unless Form 706 is extended	N/A

- (6) Disapproval criteria: Form 8892 extension request will be disapproved if not timely filed.
- (7) Disapproval actions: Send all disapproved extensions to Estate and Gift for review.

3.11.212.12  
(01-01-2003)  
**Miscellaneous Documents**

- (1) This subsection includes instructions to process Form 3177 and Form 5466-B.

3.11.212.12.1  
(02-23-2016)  
**General Information**

- (1) Miscellaneous forms that are related to, or the result of, extension processing are covered in this section.
- (2) These forms are:
- Form 3177
  - Form 5466-B
- (3) Return the form to the originator if any information is missing, except items that can be obtained through normal research (e.g., SSN/EIN research).

3.11.212.12.2  
(02-23-2016)  
**Specific Editing  
Instructions**

(1) Specific editing instructions for Form 3177 follow:

**Note:** Any instruction stating, “return to originator”, means to return to the disclosure office for clarification.

- a. Date: Date of IRS action or the received date. Enter in MMDDYYYY format.
- b. Name Control: Underline the first four characters of the last name.
- c. EIN/SSN: Ensure a 9-digit EIN/SSN is present. If not, research. If not found, return document to originator.
- d. Extended Due Date: Enter in MMDDYY format when applicable.
- e. MFT Code: Enter the appropriate MFT.
- f. Tax Period: Edit in YYYY format.
- g. Plan Number: If applicable, enter the Plan Number in the space to the right of “Other”.
- h. Transaction Code: Underline the preprinted transaction code or enter the applicable code to the right of “Other”.
- i. See Exhibit 3.11.212-3.

(2) Specific editing instructions for Form 5466-B follow:

**Note:** If originator can't be determined, return to local disclosure office.

- a. Area Office/Campus Code (block 6): Must be present. If missing, return to originator.
- b. Name Control: If illegible, edit XXXX.
- c. SSN/EIN: If TIN is other than 9 digits or is illegible, return to originator.
- d. TIN Prefix: If Form 5466-B is for BMF and there is an SSN present with a V, edit a 0 (zero) in the shaded area following the SSN.
- e. Tax Period: Must be present in YYYYMM format. If missing, return to originator.
- f. Disclosure Date: Must be present. If missing, check document serial number 00. Edit the current date in MMDDYY format for serial number 00 only.
- g. Nature of Disclosure Code: Must be present. If missing, return to originator.
- h. Agency Code: Must be present. If missing, return to originator.
- i. Purpose Code: Must be present. If missing, return to originator.
- j. ADP Source Code: Must be present. If missing, return to originator.
- k. See Exhibit 3.11.212-4.

3.11.212.13  
(01-01-2022)  
**Processing Extension  
Requests for Form 940,  
Employer's Annual  
Federal Unemployment  
Tax Return (FUTA)**

(1) A taxpayer requesting an extension of time to file his Form 940 must submit a formal letter to the IRS. The extension may not exceed 90 days. Form 940 is a calendar year return due January 31st of the following year and may be granted a 3-month extension. Each application must be reviewed and the taxpayer or their agent must be informed whether the application is granted or denied.

**Note:** All extension forms: If there is an indication the taxpayer is affected by an officially declared disaster, this allows for a postponed due date. If the extension request is postmarked by the date the disaster period ends, treat it as timely filed.

- (2) Approval criteria: A request for extension of time to file will be approved only if all of the following conditions are met:

b. Application must be complete (e.g., address, entity, reason for requesting the extension, paid in full on or before the due date, and signature).

- (3) Approval actions: If requirements are met, process the extension as approved.

a. Correspond using Letter 0333C to notify the taxpayer the extension has been granted. See IRM 3.11.212.3.1.

b. The extension must be input through IDRS as a TC 460 using FRM77. Code the extended due date 0501YYYY.

- (4) Disapproval actions: Request for an extension of time to file will be denied if the requirements above are not met. Correspond using Letter 3699C or Letter 0297C, to notify the taxpayer the extension was disapproved and the reason for disapproval. See IRM 3.11.212.3.1.

3.11.212.14  
(11-17-2020)

**Processing Extension Requests for Form 941, Employer's Quarterly Federal Tax Return (Withholding and FICA Taxes)**

- (1) Regulations prohibit an extension for Form 941. Although a Form 941 is due on or before the last day of the calendar month following the end of a tax quarter, a form filed within the first 10 days following the due date is treated as timely if 100 percent of the tax amount has been timely deposited. Otherwise, penalties will be assessed for late filing. No extension transaction is input for Form 941.

- (2) If a request for extension for Form 941 is received, notify the taxpayer there is no extension for Form 941, and penalties will be assessed based on the guidelines set forth in Pub 15, (Circular E), Employer's Tax Guide.

**Note:** The taxpayer must specifically ask for an extension for Form 941 in a letter or notation on an extension form.

a. Use the Letter 0297C with paragraphs D, I, and S.

b. For paragraph S, enter "Regulations prohibit an extension for Form 941. Penalties will be assessed based on the guidelines set forth in Publication 15, (Circular E), Employer's Tax Guide."

- (3) If the taxpayer sends in a letter or form requesting an extension based on hardship/reasonable cause, explain the requirements as stated in Publication 15, and penalties may be abated based on the reasons involved.

3.11.212.15  
(11-17-2020)

**Extension of Time to File Form 8752, Required Payment or Refund Under Section 7519**

- (1) Form 8752 is used to calculate the amount to be paid or refunded and to transmit a balance due amount. There is no extension of time to file under IRC 6081. There is no late filing or failure to file penalty. A 10 percent late payment penalty will be assessed if payment is not received by the due date of May 15.

- (2) If a taxpayer requests an extension of time to file Form 8752 using Form 7004 or other extension form, correspond to explain to the taxpayer there is no extension to file Form 8752 under IRC 6081. Inform the taxpayer an extension request, including an explanation of the reason for the delay, are to be sent to the area director or campus director.

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## Exhibit 3.11.212-1 (01-01-2025)

## Extensions Listing

Extension Form	Type	Period of Extension	Forms Affected
Form 2350	IMF	30 or 90 days from the end of the qualifying period <b>Exception:</b> If the taxpayer needs more time to allocate moving expenses, a longer extension period may be granted.	Form 1040 (U.S. citizens abroad and resident aliens)
Form 4768	BMF	6 months from Return Due Date	Form 706 Form 706-A Form 706-D Form 706-NA Form 706-QDT See IRM 4.25.2
Form 4868	IMF	Automatic 6 months from Return Due Date	Form 1040 Form 1040-NR Form 1040-SS
Form 5558	EPMF	2 $\frac{1}{2}$ months from Return Due Date	Form 5500 Form 5500-SF Form 5500-EZ Form 8955-SSA See IRM 3.11.20
Form 7004	BMF	Automatic 6 months from Return Due Date	Form 706-GS (D) Form 706-GS (T) Form 1041 (bankruptcy estate only) Form 1041-N Form 1041-QFT Form 1042 Form 1065 Form 1066 Form 1120-POL Form 1120-S Form 3520-A Form 8612 Form 8613 Form 8725 Form 8804 Form 8831 Form 8876 Form 8924 Form 8928

**Exhibit 3.11.212-1 (Cont. 1) (01-01-2025)****Extensions Listing**

<b>Extension Form</b>	<b>Type</b>	<b>Period of Extension</b>	<b>Forms Affected</b>
Form 7004	BMF	<ul style="list-style-type: none"> <li>Automatic 6 months from Return Due Date for Tax Years ending in other than June.</li> <li>Automatic 7 months from Return Due Date for Tax Years ending in June.</li> </ul>	Form 1120 Form 1120-C Form 1120-F Form 1120-FSC Form 1120-H Form 1120-L Form 1120-ND Form 1120-ND (section 4951 taxes) Form 1120-PC Form 1120-REIT Form 1120-RIC Form 1120-SF
Form 7004	BMF	Automatic 5½ months from Return Due Date	Form 1041 (estate other than a bankruptcy estate) Form 1041 (trust)
Form 8868	BMF	Automatic 6 months from Return Due Date	Form 990 Form 990-EZ Form 990-PF Form 990-T (corporation) Form 990-T (Sec. 401(a) or 408(a) trust) Form 990-T (trust other than above) Form 1041-A Form 4720 Form 5227 Form 6069 Form 8870 See IRM 3.11.20
Form 8892	BMF	Automatic to October 15, 2025, unless the donor died during the year the gift was made	Form 709, Form 709-NA

Exhibit 3.11.212-2 (04-29-2020)

Form 7004

**MFT** T **CCC "L" or "W"** T **Tax Period** YYMM 45-0233

**Form 7004**  
(Rev. December 2018)  
Department of the Treasury  
Internal Revenue Service

**Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns**  
▶ File a separate application for each return.  
▶ Go to [www.irs.gov/Form7004](http://www.irs.gov/Form7004) for instructions and the latest information.

**Name** T **Name Control** T **EIN/SSN**  
Number, street, and room or suite no. (If P.O. box, see instructions.)  
City, town, state, and ZIP code (If a foreign address, see instructions.) (entering postal code.)

**Print or Type**

**Note:** File request for extension by the due date of the return.

**Part I Automatic Extension for Certain Business Income Tax, Information, and Other Returns.** See instructions.

1 Enter the form code for the return listed below that this application is for.

Application Is For:	MFT	Form Code	Application Is For:	MFT	Form Code
Form 706-GS(D)	78	01	Form 1120-ND (section 4951 taxes)	02	20
Form 706-GS(T)	77	02	Form 1120-PC	02	21
Form 1041 (bankruptcy estate only)	05	03	Form 1120-POL	02	22
Form 1041 (estate other than a bankruptcy estate)	05	04	Form 1120-REIT	02	23
Form 1041 (trust)	05	05	Form 1120-RIC	02	24
Form 1041-N	05	06	Form 1120S	02	25
Form 1041-QFT	05	07	Form 1120-SF	02	26
Form 1042	12	08	Form 3520-A	42	27
Form 1065	06	09	Form 8612 (KCSPC)		28
Form 1066	07	11	Form 8613 (KCSPC)		29
Form 1120	02	12	Form 8725 (KCSPC)		30
Form 1120-C (OSPC)	02	34	Form 8804	08	31
Form 1120-F (OSPC)	02	15	Form 8831 (KCSPC)		32
Form 1120-FSC (OSPC)	02	16	Form 8876 (KCSPC)		33
Form 1120-H	02	17	Form 8924 (KCSPC)		35
Form 1120-L	02	18	Form 8928 (KCSPC)		36
Form 1120-ND	02	19			

**Part II All Filers Must Complete This Part**

2 If the organization is a foreign corporation that does not have an office or place of business in the United States, common parent of a group of corporations, or a partnership with a U.S. partner, check here: ☐ Yes ☐ No

**Edit CCC "W" if:**  
A short tax year is indicated on line 5a, AND a box is checked on line 5b.

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6061-3, check here: ☐ Yes ☐ No

5a The application is for calendar year 20\_\_ or tax year beginning \_\_\_\_, 20\_\_, and ending \_\_\_\_, 20\_\_.

b Short tax year. If this tax year is less than 12 months, check the reason: ☐ Initial return ☐ Final return  
☐ Change in accounting period ☐ Consolidated return to be filed ☐ Other (See instructions—attach explanation.)

6 **1120 Series Forms Only:**  
Edit CCC "W" if this box is checked AND a short tax year is indicated on line 5a.

7 **Form Code 15 (OSPC only):**  
Box 2 is checked, edit Return Code 6.  
Box 2 is NOT checked, edit Return Code 7.

8

**ERS Action Code** T

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 13804A Form 7004 (Rev. 12-2018)

**Exhibit 3.11.212-3 (11-08-2016)****Form 3177 – Notice of Action for Entity on Master File**

Notice of Action for Entry on Master File				
Initiator name		Initiator telephone number		Initiator employee number
Taxpayer name <b>2</b>		EIN or SSN <b>3</b>		Report <b>1</b>
<b>TRC</b>	<b>Explanation</b>	<b>Section</b>	<b>MFT Code</b>	<b>Taxable Period</b>
130	Account frozen from refunding (See IRM 5.1.12.21.4 or 5.19.10.3 for document preparation.)			
460	Extension of time for filing granted to (enter date) <b>4</b>		<b>5</b>	<b>6</b>
470	Taxpayer claim pending Closing code (if applicable)			
480	Offer in Compromise pending			
481	Offer in Compromise rejected			
482	Offer in Compromise withdrawn			
520	Account in suit Closing code			
530	TDAs changed to "Uncollectible Status" Closing code Responsibility unit code			
531	Uncollectible account changed to "TDA Status"			
550	Collection expiration date extended to (enter date)			
560	Assessment expiration date extended to (enter date)			
570	Additional liability pending			
<b>8</b>	Other (specify) <b>7</b>			

Form **3177** (Rev. 7-2021) Catalog Number 22120F publish.no.irs.gov Department of the Treasury - Internal Revenue Service

- 1** Date of IRS action or the Received Date. Enter in MMDDYYYY format.
- 2** Enter the Name Control.
- 3** Enter a nine-digit EIN or SSN.
- 4** Enter the extended due date in MMDDYY format when applicable.
- 5** Enter applicable MFT Code.
- 6** Enter Tax Period in YYYY format.
- 7** Enter the Plan Number (EPMF) in the space to the right of "Other."
- 8** Underline the preprinted Transaction Code or enter applicable code in "Other" box.



## Exhibit 3.11.212-4 (11-08-2016)

## Form 5466-B — Multiple Record of Disclosure

Multiple Record of Disclosure										<input type="checkbox"/> IMF <input type="checkbox"/> BMF	
1. Alpha Numeric SC Block Number				2. DLN		3. DLN Year		4. Batch Ctr. No.			
5. Initiated By (Name and Title)				6. Functional Symbols and Office Code <b>A</b>		7. Reviewed By (Name)		8. MFT Account Code 00		9. Transaction Code 120	
Serial	Name Control	SSN/EIN	Tax Period (YYYYMM)	Disclosure Date (MMDDYYYY)	Nature of Disclosure Code	Agency Code	Purpose Code	ADP Source Code			
00	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>	<b>J</b>		
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**A—Must be present. If not, return to originator.**

**B—If illegible, edit XXXX.**

**C—If TIN is other than 9 digits or illegible, return to originator.**

**D—BMF Only – if TIN is an SSN with a V, edit a 0 (zero).**

**E—Must be in YYYYMM format. If not, return to originator.**

**F—If missing, edit current date for serial number 00 only.**

**G—Must be present. If not, return to originator.**

**H—Must be present. If not, return to originator.**

**I—Must be present. If not, return to originator.**

**J—Must be present. If not, return to originator.**

Form **5466-B** (Rev. 8-98)
Cat. No. 63063P
Department of the Treasury - Internal Revenue Service

**Exhibit 3.11.212-5 (01-01-2025)****Disaster Extension Due Dates - by FEMA (Federal Emergency Management Agency) Number**

If the extension request is due on or after the disaster period begin date, and by the disaster end date, consider the request timely filed if postmarked on or before the end date if the address on the extension is from the state listed, or the applicable FEMA number or disaster designation is notated on the extension or an attachment. Follow normal timely extension procedures for processing.

State	Begin Date	End Date	FEMA #	Designation
Connecticut	08/18/2024	02/03/2025	3612-EM	Severe Storms, Flooding, Landslides, and Mudslides
* Florida	08/01/2024	02/03/2025	3605-EM	Tropical Storm Debby
* Florida	08/01/2024	02/03/2025	4806-DR	Hurricane Debby
Georgia	08/04/2024	02/03/2025	3607-EM	Hurricane Debby
Kentucky	05/21/2024	02/03/2025	4804-DR	Severe Storms, Straight-line Winds, Tornadoes, landslides, and Mudslides
Louisiana	09/10/2024	02/03/2025	3614-EM	Tropical Storm Francine
Minnesota	06/16/2024	02/03/2025	4797-DR	Severe Storms and Flooding
Missouri	05/19/2024	02/03/2025	4803-DR	Severe Storms, Straight-line Winds, Tornadoes, and Flooding
New York	08/18/2024	02/03/2025	3613-EM	Severe Storm and Flooding
North Carolina	08/05/2024	02/03/2025	3608-EM	Tropical Storm Debby
Pennsylvania	08/09/2024	02/03/2025	4815-DR	Tropical Storm Debby
Puerto Rico	08/13/2024	02/03/2025	3610-EM	Tropical Storm Ernesto
South Carolina	08/04/2024	02/03/2025	3606-EM	Hurricane Debby
South Dakota	06/16/2024	02/03/2025	4807-DR	Severe Storms, Straight-line winds, and Flooding
Texas	07/05/2024	02/03/2025	4798-DR	Hurricane Beryl
U.S. Virgin Islands	08/13/2024	02/03/2025	3611-EM	Tropical Storm Ernesto
* Vermont	08/08/2024	02/03/2025	3609-EM	Tropical Depression Debby
* Vermont	07/09/2024	02/03/2025	4810-DR	Severe Storms, Flooding, Landslides, and Mudslides

Disaster periods may sometimes overlap if there are multiple disasters that occur in a state. The extension request would be considered timely if postmarked on or before the last end date for that state. Overlapping dates will be indicated with an asterisk (\*) by the state's name. For more information see <http://www.tris.irs.gov/fema/>.