EFFECTIVE DATE

(01-01-2024)

PURPOSE

(1) This transmits revised IRM 3.12.212, Error Resolution - Applications for Extension of Time to File Tax Returns.

MATERIAL CHANGES

(1) IRM 3.12.212.1.9.1 (2) Updated to new service level Agreement (SLA) SharePoint Site.

(2) IRM 3.12.212.3.14 Added new section to address the new Scanpaper process.

(3) IRM 3.12.212.4 (1) b Added due date explanation for 2024 Maine and Massachusetts deviation.

(4) Exhibit 3.12.212-7 Added reminder note for Maine and Massachusetts deviation.

(5) Exhibit 3.12.212-8 Added reminder note for Maine and Massachusetts deviation.

(6) Exhibit 3.12.212-9 Added reminder note for Maine and Massachusetts deviation.

(7) Exhibit 3.12.212-10 Added reminder note for Maine and Massachusetts deviation.

(8) Exhibit 3.12.212-11 Added reminder note for Maine and Massachusetts deviation.

(9) Exhibit 3.12.212-12 Added reminder note for Maine and Massachusetts deviation.

(10) Exhibit 3.12.212-13 Added reminder note for Maine and Massachusetts deviation.

(11) Exhibit 3.12.212-14 Added reminder note for Maine and Massachusetts deviation.

(12) Exhibit 3.12.212-17 Added Georgia FEMA 4738-DR. IPU 23U0955 issued 09-13-2023.

(13) Exhibit 3.12.212-17 Added Florida FEMA 4734-DR. IPU 23U0949 issued 09-11-2023.

(14) Exhibit 3.12.212-17 Added South Carolina FEMA 3597-EM. IPU 23U0939 issued 09-06-2023.

(15) Exhibit 3.12.212-17 Added Florida FEMA 3596-EM. IPU 23U0924 issued 08-31-2023.

(16) Exhibit 3.12.212-17 Added Alaska FEMA 4730-DR IPU 23U0920 issued 09-30-2023.

(17) Exhibit 3.12.212-17 Added Hawaii FEMA 4724-DR, Illinois FEMA 4728-DR, and Mississippi FEMA 4727-DR. IPU 23U0901 issued 08-17-2023.

(18) Exhibit 3.12.212-17 Removed expired FEMA Disaster Declaration Orders from chart.

(19) Exhibit 3.12.212-17 Added Vermont FEMA 4720-DR. IPU 23U0836 issued 07-19-2023.

(20) Exhibit 3.12.212-17 Added Vermont FEMA 3595-EM. IPU 23U0823 issued 07-13-2023.

(21) Exhibit 3.12.212-17 Added Hoopa Valley Tribal Nation FEMA 4707-DR. IPU 23U0675 issued 06-01-2023.

(22) Exhibit 3.12.212-17 Added Guam FEMA 3594-EM and Northern Mariana Islands FEMA 3593-EM. IPU 23U0664 issued 05-26-2023.

(23) Exhibit 3.12.212-17 Added Florida FEMA 4709-DR. IPU 23U0577 issued 05-02-2023.

(24) Exhibit 3.12.212-17 Added Oklahoma FEMA 4706-DR. IPU 23U0549 issued 04-25-2023.

(25) Exhibit 3.12.212-17 Added Indiana FEMA 4704-DR. IPU 23U0521 issued 04-20-2023.

(26) Exhibit 3.12.212-17 Added Tennessee FEMA 4701-DR. IPU 23U0501 issued 04-11-2023.

(27) Exhibit 3.12.212-17 Added Arkansas FEMA 4698-DR. IPU 23U0487 issued 04-04-2023.

(28) Exhibit 3.12.212-17 Added Mississippi FEMA 4697-DR. IPU 23U0472 issued 03-29-2023.

(29) Exhibit 3.12.212-17 Added New York FEMA 4694-DR. IPU 23U0461 issued 03-27-2023.

(30) Exhibit 3.12.212-17 Added California FEMA 3592-EM. IPU 23U0437 issued 03-20-2023.

(31) Exhibit 3.12.212-17 Updated Disaster Extension Due Dates in accordance with amended California FEMA 3591-EM, California FEMA 4683-DR, Alabama FEMA 4684-DR, and Georgia FEMA 4685-DR. IPU 23U0318 issued 02-27-2023.

(32) Exhibit 3.12.212-17 Added California FEMA 4683-DR, Alabama FEMA 4684-DR, and Georgia FEMA 4685-DR. IPU 23U0133 issued 01-19-2023.

(33) Exhibit 3.12.212-17 Added California FEMA 3591-EM. IPU 23U0089 issued 01-12-2023.

(34) Exhibit 3.12.212-17 Added Florida FEMA 4680-DR and New York FEMA 3590-EM. IPU 23U0070 issued 01-09-2023.

(35) Exhibit 3.12.212-17 Added New York FEMA 3589-EM. IPU 23U0010 issued 01-03-2023.

(36) Exhibit 3.12.212-17 Added Illinois FEMA 4676-DR. IPU 23U0010 issued 01-03-2023.

(37) Exhibit 3.12.212-17 Added North Carolina FEMA 3586-EM. IPU 23U0010 issued 01-03-2023.

(38) Exhibit 3.12.212-17 Added South Carolina FEMA 3585-EM. IPU 23U0010 issued 01-03-2023.

(39) Exhibit 3.12.212-17 Added Florida FEMA 4673-DR. IPU 23U0010 issued 01-03-2023.

(40) Exhibit 3.12.212-17 Added Alaska FEMA 4672-DR. IPU 23U0010 issued 01-03-2023.

(41) Exhibit 3.12.212-17 Added Puerto Rico FEMA 3583-EM. IPU 23U0010 issued 01-03-2023.

(42) Exhibit 3.12.212-17 Added Mississippi FEMA 3582-EM. IPU 23U0010 issued 01-03-2023.

(43) IRM 3.12.212 Made editorial changes throughout, such as: typographical errors, tax periods, received dates, tax years, examples and updated Figures and Exhibits.

EFFECT ON OTHER DOCUMENTS

IRM 3.12.212, dated November 14, 2022 (effective January 1, 2023), is superseded. Mostof following IPUs are not incorporated into this IRM due to the expiration of various FEMA disaster declaration periods during calendar year 2023: IPU 23U0010 issued 01-03-2023, IPU 23U0070 issued 01-09-2023, IPU 23U0089 issued 01-12-2023, IPU 23U0133 issued 01-19-2023, IPU 23U0318 issued 02-27-2023, IPU 23U0437 issued 03-20-2023, IPU 23U0461 issued 03-27-2023, IPU 23U0472 issued 03-29-2023, IPU 23U0487 issued 04-04-2023, IPU 23U0501 issued 04-11-2023, IPU 23U0521 issued 04-20-2023, IPU 23U0549 issued 04-25-2023, IPU 23U0577 issued 05-02-2023, IPU 23U0664 issued 05-26-2023, IPU 23U0675 issued 06-01-2023, IPU 23U0823 issued 07-13-2023, IPU 23U0836 issued 07-19-2023, IPU 23U0901 issued 08-17-2023, IPU 23U0920 issued 08-30-2023, IPU 23U0924 issued 08-31-2023, IPU 23U0939 issued 09-06-2023, IPU 23U0949 issued 09-11-2023 and IPU 23U0955 issued 09-13-2023.

AUDIENCE

Wage and Investment, Error Resolution Tax Examiners

James L. Fish
Director, Submission Processing
Wage and Investment Division

3.12.212
Applications for Extension of Time to File Tax Returns

Table of Contents

3.12.212.1 Program Scope and Objectives
3.12.212.1.1 Background
3.12.212.1.2 Authority
3.12.212.1.3 Responsibilities
3.12.212.1.4 Program Objectives and Review
3.12.212.1.5 Program Controls
3.12.212.1.6 Terms/Definitions/Acronyms
3.12.212.1.7 Related Resources
3.12.212.1.8 IRM Deviation Procedures
3.12.212.1.9 Taxpayer Advocate Service (TAS)
3.12.212.1.9.1 TAS Service Level Agreements (SLAs)
3.12.212.1.10 Related Forms
3.12.212.2 General Information
3.12.212.2.1 Perfection of Attachments
3.12.212.2.2 Transshipping Extensions
3.12.212.2.3 Non Master File Extensions
3.12.212.2.4 Unprocessable Documents
3.12.212.2.5 Research
3.12.212.3 Error Resolution System (ERS)
3.12.212.3.1 General ERS Processing Information
3.12.212.3.2 Type of Errors
3.12.212.3.3 ERS Inventories
3.12.212.3.4 Error Inventory Report
3.12.212.3.5 Status Codes
3.12.212.3.6 Workable Suspense Inventory Report
3.12.212.3.7 Action Codes
3.12.212.3.8 Action Code Chart
3.12.212.3.9 Clear Code C and 000
3.12.212.3.10 Correspondence
3.12.212.3.11 Field Errors
3.12.212.3.12 Section Errors
3.12.212.3.13 ERS Error Codes General
3.12.212.3.14 Scanned Paper Returns
3.12.212.4 Determination of Timely Filing/Received Date - General
3.12.212.5 BMF - Correction of Errors for Form 7004

3.12.212.5.1 Section 01 - Form 7004
3.12.212.5.2 RMIT - Remittance, Form 7004
3.12.212.5.3 Field 01NC - Name Control, Form 7004
3.12.212.5.4 Field 01TIN - Taxpayer Identification Number, Form 7004
3.12.212.5.5 Field 01TNT - TIN-Type, Form 7004
3.12.212.5.6 Field 01TXP - Tax Period, Form 7004
3.12.212.5.6.1 Correction Procedures For Field 01TXP - Tax Period, Form 7004
3.12.212.5.7 Field 01MFT - Master File Tax Code, Form 7004
3.12.212.5.7.1 Correction Procedures for Field 01MFT - MFT Code, Form 7004
3.12.212.5.8 Field 01PL - Form 5558 Plan Number
3.12.212.5.9 Field 01RCD - Received Date, Form 7004
3.12.212.5.10 Field 01CCC - Computer Condition Code, Form 7004
3.12.212.5.11 Field 01RGC - Group Code
3.12.212.5.12 Field 01RTC - Return Code, Form 7004
3.12.212.5.12.1 Invalid Conditions for Field 01RTC - Return Code, Form 7004
3.12.212.5.12.2 Correction Procedure for Field 01RTC - Return Code, Form 7004
3.12.212.5.13 Field 01CAF - Centralized Authorization File (CAF) Indicator
3.12.212.5.14 Field 01NOT - Notice Code
3.12.212.6 Error Codes for Form 7004
3.12.212.6.1 Error Code 002 - Name Control Mismatch, Form 7004
3.12.212.6.1.1 Invalid Condition for Error Code 002, Form 7004
3.12.212.6.1.2 Correction Procedures for Error Code 002, Form 7004
3.12.212.6.2 Error Code 003 - Invalid Check Digit, Form 7004
3.12.212.6.2.1 Invalid Conditions for Error Code 003, Form 7004
3.12.212.6.2.2 Correction Procedures for Error Code 003, Form 7004
3.12.212.6.3 Error Code 004 - EIF/NAP Mismatch, Form 7004
3.12.212.6.3.1 Invalid Conditions for Error Code 004, Form 7004
3.12.212.6.3.2 Correction Procedures for Error Code 004, Form 7004
3.12.212.6.4 Error Code 005 - Missing Received Date, Form 7004
3.12.212.6.4.1 Invalid Condition for Error Code 005, Form 7004
3.12.212.6.4.2 Correction Procedures for Error Code 005, Form 7004
3.12.212.6.5 Error Code 006 - Remittance With No Received Date, Form 7004
3.12.212.6.5.1 Invalid Condition for Error Code 006, Form 7004
3.12.212.6.5.2 Correction Procedures for Error Code 006, Form 7004
3.12.212.6.6 Error Code 007 - Early Filed Extension, Form 7004
3.12.212.6.6.1 Invalid Condition for Error Code 007, Form 7004
3.12.212.6.6.2 Correction Procedures for Error Code 007, Form 7004
3.12.212.6.7 Error Code 026 - FYM Mismatch, Form 7004
3.12.212.6.7.1 Invalid Condition for Error Code 026, Form 7004

3.12.212.6.7.2 Correction Procedures for Error Code 026, Form 7004
3.12.212.6.7.2.1 Compare TIN
3.12.212.6.7.2.2 Short Period, Form 7004
3.12.212.6.7.2.3 Research CC INOLES
3.12.212.6.7.2.3.1 FYM Does Not Match Tax Period of the Extension
3.12.212.6.7.2.4 Research CC BMFOLI
3.12.212.6.7.2.4.1 Reply or No Reply Error Code 026, Form 7004
3.12.212.6.8 Error Code 605 - Late Filed With No Received Date, Form 7004
3.12.212.6.8.1 Invalid Condition for Error Code 605, Form 7004
3.12.212.6.8.2 Correction Procedures for Error Code 605, Form 7004
3.12.212.6.9 Error Code 609 - Prior Year Extension, Form 7004
3.12.212.6.9.1 Invalid Condition for Error Code 609, Form 7004
3.12.212.6.9.2 Correction Procedures for Error Code 609, Form 7004
3.12.212.6.10 Error Code 615 - FYM vs MFT, Form 7004
3.12.212.6.10.1 Invalid Condition for Error Code 615, Form 7004
3.12.212.6.10.2 Correction Procedures for Error Code 615, Form 7004
3.12.212.6.11 Error Code 617 - Return Code vs MFT, Form 7004
3.12.212.6.11.1 Invalid Conditions for Error Code 617, Form 7004
3.12.212.6.11.2 Correction Procedures for Error Code 617, Form 7004
3.12.212.6.12 Error Code 999 - End of Year Format, Form 7004
3.12.212.6.12.1 Invalid Condition for Error Code 999, Form 7004
3.12.212.6.12.2 Correction Procedure for Error Code 999, Form 7004
3.12.212.7 ERS Processing for Document Code 77 Form 3177, Form 5466-B, and Form 8892
3.12.212.7.1 Section 01 - Form 3177, Form 5466-B, and Form 8892
3.12.212.7.1.1 Field 01NC - Name Control, Form 3177, Form 5466-B, and Form 8892
3.12.212.7.1.2 Field 01TIN - Taxpayer Identification Number, Form 3177, Form 5466-B, and Form 8892
3.12.212.7.1.3 Field 01MFT - Master File Tax Code, Form 3177, Form 5466-B, and Form 8892
3.12.212.7.1.4 Field 01RPT - Report-Plan Number, Form 3177, Form 5466-B, and Form 8892
3.12.212.7.1.5 Field 01TXP - Tax Period, Form 3177, Form 5466-B, and Form 8892
3.12.212.7.1.6 Field 01TC - Transaction Code, Form 3177, Form 5466-B, and Form 8892
3.12.212.7.1.7 Field 01TDT - Transaction Date, Form 3177, Form 5466-B, and Form 8892
3.12.212.7.1.8 Field 01ED - Extended Due Date, Form 3177, Form 5466-B, and Form 8892
3.12.212.7.1.9 Field 01RGC - Group Code, Form 3177, Form 5466-B, and Form 8892
3.12.212.7.1.10 Field 01DC - Disclosure Codes, Form 3177, Form 5466-B, and Form 8892
3.12.212.7.1.11 Field 01ADP - Automated Data Processing (ADP) Source Code, Form 3177, Form 5466-B, and Form 8892
3.12.212.7.1.12 Field 01PRE - TIN Prefix, Form 3177, Form 5466-B, and Form 8892
3.12.212.8 Error Codes for Document Code 77 Form 3177, Form 5466-B, and Form 8892
3.12.212.8.1 Error Code 002 Name Control Mismatch, Form 3177, Form 5466-B, and Form 8892

3.12.212.8.1.1 Invalid Condition for Error Code 002
3.12.212.8.1.2 Correction Procedures for Error Code 002
3.12.212.8.2 Error Code 004 EIF/NAP Mismatch, Form 3177, Form 5466-B, and Form 8892
3.12.212.8.2.1 Invalid Conditions for Error Code 004
3.12.212.8.2.2 Correction Procedures for Error Code 004
3.12.212.8.3 Error Code 103 Invalid MFT Document Code 77, Form 3177, Form 5466-B, and Form 8892
3.12.212.8.3.1 Invalid Condition for Error Code 103
3.12.212.8.3.2 Correction Procedures for Error Code 103
3.12.212.8.4 Error Code 105 Invalid Tax Period Document Code 77, Form 3177, Form 5466-B, and Form 8892
3.12.212.8.4.1 Invalid Condition for Error Code 105
3.12.212.8.4.2 Correction Procedures for Error Code 105
3.12.212.8.5 Error Code 107 Early Filed Extension Document Code 77, Form 3177, Form 5466-B, and Form 8892
3.12.212.8.5.1 Invalid Conditions for Error Code 107
3.12.212.8.5.2 Correction Procedures for Error Code 107
3.12.212.8.6 Error Code 110 Missing Extended Due Date Document Code 77, Form 3177, Form 5466-B, and Form 8892
3.12.212.8.6.1 Invalid Condition for Error Code 110
3.12.212.8.6.2 Correction Procedures for Error Code 110
3.12.212.8.7 Error Code 135 Invalid Extended Due Date Document Code 77, Form 3177, Form 5466-B, and Form 8892
3.12.212.8.7.1 Invalid Condition for Error Code 135
3.12.212.8.7.2 Correction Procedures for Error Code 135
3.12.212.8.8 Error Code 999 End of Year Reformat Document Code 77, Form 3177, Form 5466-B, and Form 8892
3.12.212.9 IMF Correction of Errors for Document Code 77, Form 4868 and Form 2350
3.12.212.9.1 IMF Section 01 Document Code 77, Form 4868 and Form 2350
3.12.212.9.1.1 Field 01NC - Name Control, Form 4868 and Form 2350
3.12.212.9.1.2 Field 01TIN - Taxpayer Identification Number (TIN), Form 4868 and Form 2350
3.12.212.9.1.3 Field 01MFT - Master File Tax Code, Form 4868 and Form 2350
3.12.212.9.1.4 Field 01TXP - Tax Period, Form 4868 and Form 2350
3.12.212.9.1.5 Field 01TC - Transaction Code, Form 4868 and Form 2350
3.12.212.9.1.6 Field 01TDT - Transaction Date, Form 4868 and Form 2350
3.12.212.9.1.7 Field 01ED - Extended Due Date, Form 4868 and Form 2350
3.12.212.10 Error Codes for IMF Document Code 77, Form 4868 and Form 2350
3.12.212.10.1 Error Code 004 IMF - EIF/NAP Mismatch, Form 4868 and Form 2350
3.12.212.10.1.1 Invalid Conditions for Error Code 004
3.12.212.10.1.2 Correction Procedures for Error Code 004, Accounts on the Invalid Segment

3.12.212.10.1.3 Correction Procedures for Error Code 004, Accounts on the Valid Segment
3.12.212.10.1.4 Correction Procedures for Error Code 004 Reject/Suspense
3.12.212.10.2 Error Code 005 IMF - Name Control Mismatch NAP/EIF, Form 4868 and Form 2350
3.12.212.10.3 Error Code 011 IMF - NAP Linkage Down, Form 4868 and Form 2350
3.12.212.10.4 Error Code 103 IMF - Invalid MFT, Form 4868 and Form 2350
3.12.212.10.5 Error Code 107 IMF - Tax Period later than the Current Year, Form 4868 and Form 2350
3.12.212.10.6 Error Code 110 IMF - Extended Due Date Missing, Form 4868 and Form 2350
3.12.212.10.7 Error Code 113 IMF - Transaction Date, Form 4868 and Form 2350
3.12.212.10.8 Error Code 135 IMF - Extended Due Date, Form 4868 and Form 2350
3.12.212.10.9 Error Code 999 IMF - End of Year Reformat, Form 4868 and Form 2350

Exhibits

3.12.212-1 Form 7004 - Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns
3.12.212-2 Form 4868 - Application for Automatic Extension of Time to File U.S. Individual Income Tax Return
3.12.212-3 Form 2350 - Application for Extension of Time to File U.S. Income Tax Return
3.12.212-4 Form 8892 - Application for Automatic Extension of Time to File Form 709 and/or Payment of Gift/Generation-Skipping Transfer Tax
3.12.212-5 Form 3177 - Notice of Action for Entry on Master File
3.12.212-6 Form 5466-B - Multiple Record of Disclosure
3.12.212-7 Form 7004 Due Dates - Form 706-GS(D), Form 706-GS(T), Form 1042, and Non-Master File returns
3.12.212-8 Form 7004 Due Dates - Form 1041, Form 1041-N, and Form 1041-QFT
3.12.212-9 Form 7004 Due Dates - Form 1065, Form 1066, Form 1120-S, Form 3520-A, and Form 8804
3.12.212-10 Form 7004 Due Dates - Form 1120 series (except Form 1120-C, Form 1120-POL, Form 1120-S, and Form 1120-F with box 2 or 4 checked)
3.12.212-11 Form 7004 Due Dates - Form 1120-C
3.12.212-12 Form 7004 Due Dates - Form 1120-POL
3.12.212-13 Form 7004 Due Dates - Line 4 box is checked
3.12.212-14 Form 4868 Due Dates
3.12.212-15 Error Code 026 Flowchart - Form 7004
3.12.212-16 Form 5260 - Quick Note
3.12.212-17 Disaster Extension Due Dates - State by FEMA (Federal Emergency Management Agency) Number
3.12.212-18 Glossary and Acronyms

3.12.212.1
(01-01-2019)
Program Scope and Objectives

(1) **Purpose:** This chapter contains instructions for correcting errors identified in Error Resolution System (ERS) processing of applications for extensions of time to file and certain other miscellaneous forms.

(2) **Audience:** Tax examiners in Wage and Investment Division (W&I), Submission Processing Service Centers, Error Resolution Departments 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 & Edit/ERS IMF Section of the Paper Processing Branch of Submission Processing is responsible for the procedures and all updates related to this IRM.

(5) **Primary Stakeholders**: Submission Processing (SP) is the primary stakeholder.

3.12.212.1.1
(01-01-2019)
Background

(1) The Error Resolution System (ERS) is an on-line computer application used by tax examiners to correct errors identified during Generalized Mainline Framework (GMF) processing.

(2) Included in this chapter are instructions for correcting errors on applications for extensions of time to file and certain other miscellaneous forms.

(3) This IRM is to be used in conjunction with IRM 3.11.212, Applications for Extension of Time to File.

(4) The instructions in this IRM cover the correction of the following forms.

Form	Title
Form 2350	Application for Extension of Time To File U.S. Income Tax Return
Form 3177	Notice of Action for Entry on Master File (an internally generated form)
Form 4868	Application for Automatic Extension of Time To File U.S. Individual Income Tax Return
Form 5466-B	Multiple Record of Disclosure (an internally generated document)
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 and/or Payment of Gift/Generation-Skipping Transfer Tax

(5) Correction instructions for **approved** Forms 4868, processed as Program 447XX (Document Code 17 and 19), are in IRM 3.12.10, Revenue Receipts.

(6) Correction Instructions 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 in IRM 3.11.20, Exempt Organization and Employee Plan Applications for Extension of Time to File.

(7) Correction Instructions for Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation, are in IRM 3.12.12, Exempt Organization Returns.

3.12.212.1.2
(11-15-2019)
Authority

(1) Authority for the procedures in this IRM 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.

3.12.212.1.3
(11-15-2019)
Responsibilities

(1) The Director, SP Office is responsible for monitoring operational performance for the Submission Processing 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 including procedural updates (IPU) to this IRM posted to the SERP (Servicewide Electronic Research Program) website.

Note: This IRM can't 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.

3.12.212.1.4
(01-01-2019)
Program Objectives and Review

(1) **Program Goals:** The ERS program objective is to provide timely and accurate correction of extensions that are in the ERS error inventory after data is input via Integrated Systems Remittance Processing (ISRP) and Modernized e-File (MEF).

(2) **Program Reports:** All ERS records are controlled by a Document Locator Number (DLN), and error records are accessed and assigned for correction by block DLN. The daily ERS Error Inventory Report ERS 13-40 lists each block of returns and the number of returns in ERS inventory by program. The ERS system displays with command code ERVOL the real-time volume in inventory by status and by program. Daily, weekly, and periodic reports are available to management through Control-D WebAccess to manage inventory and capture data for program planning and review. See IRM 3.12.37, IMF General Instructions.

(3) **Program Effectiveness:** Tax examiner 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).

3.12.212.1.5
(01-01-2023)
Program Controls

(1) All tax examiners must submit and have a Business Entitlement Access Request System (BEARS) request approved by management to gain access to the Error Resolution System.

(2) ERS inventory is worked on a First-In-First-Out (FIFO) basis when received from input systems through the GMF.

(3) Control clerks are responsible for the control of error documents. See IRM 3.12.37, IMF General Instructions.

3.12.212.1.6
(11-20-2017)
Terms/Definitions/ Acronyms

(1) See Exhibit 3.12.212-18.

3.12.212.1.7
(01-01-2019)
Related Resources

(1) Student Guide 2486-001, ERS for Business Master Filed (BMF) Extensions - F7004/F8868/F5558, and Job Aid 2519-012, BMF ERS, have been developed by Submission Processing Design Center (SPDC) to assist BMF forms related to this IRM.

3.12.212.1.8
(11-20-2017)
IRM Deviation Procedures

(1) Submit IRM deviations in writing following instructions from IRM 1.11.2.2, Internal Revenue Manual (IRM) Process, and elevate through proper channels for executive approval.

3.12.212.1.9
(01-01-2022)
Taxpayer Advocate Service (TAS)

(1) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For more information about TBOR, see *https://www.irs.gov/taxpayer-bill-of-rights*. Under TBOR, taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to give information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through normal channels.

(2) TAS uses Form 12412, Operations Assistance Request (OAR), to start the OAR process of referring a case to the W&I Division, to affect the resolution of the taxpayer's problem. For more information, refer to IRM 13.1.19, TAS OAR Process.

(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.

(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.
- IRS takes steps within 24 hours to resolve the taxpayer's issue.

See IRM 13.1.7.5, Same Day Resolution by Operations.

(5) When making a TAS referral, use Form 911, and forward to TAS following your local procedures.

3.12.212.1.9.1
(01-01-2024)
TAS Service Level Agreements (SLAs)

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

(2) The SLAs are found at *https://irsgov.sharepoint.com/sites/TAS/SitePages/SLA.aspx*.

3.12.212.1.10
(11-20-2017)
Related Forms

(1) The following forms are referenced in this section. The chart below shows their form numbers, form titles, and uses.

Form	Title	Use
Form 3244	Payment Posting Voucher	To post payments on accounts.
Form 3696	Correspondence Action Sheet	To initiate correspondence to the taxpayer.
Form 4227	Intra-SC Reject or Routing Slip	To identify the unprocessable condition.
Form 6401	Request for Missing Information	To inform taxpayer of erroneous filed extensions.
Form 6882	IDRS/Master File Information Request	To request IDRS research.
Form 8161	ERS Return Charge-Out	To charge out returns on the new Suspense List, Rejected Records List, and Duplicate Document DLN Register. Input Correction Operation will also use as a routing slip and history item.
Form 13482	Letter 3699C Extension Correspondence Action Sheet	To initiate correspondence to the taxpayer using Letter 3699C.

3.12.212.2
(01-01-2019)
General Information

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

- Perfection of Attachments
- Transshipping Extensions
- Unprocessable Documents
- Research

3.12.212.2.1
(11-20-2017)
Perfection of Attachments

(1) If unrelated or unanswered taxpayer correspondence or questions are attached or written on the document and no action has been taken, detach or photocopy and route to the appropriate area.

(2) If unanswered taxpayer correspondence relating to the extension application form is attached, make a photocopy of the attachment and route to the appropriate area.

(3) Verify any attachment or photocopy of an attachment to be routed elsewhere contains the name, address, Taxpayer Identification Number (TIN), received date, and that an audit trail is notated on the extension form.

3.12.212.2.2
(11-15-2019)
Transshipping Extensions

(1) Normally extension requests will be processed by the campus where they are received, but there are some exceptions. Use the following chart to determine transshipping:

If	Then route to
Form 2350,	Austin Submission Processing Center (AUSPC)
Form 4868 and the taxpayer requests an extension longer than 6 months,	Austin Submission Processing Center (AUSPC)
Form 7004 for consolidated return and for Form 1120-F and Form 1120-C,	Ogden Submission Processing Center (OSPC)
Form 7004 for Form 8612, Form 8613, Form 8725, Form 8831, Form 8876, Form 8924, or Form 8928,	Kansas City Submission Processing Center (KCSPC)
Form 8892,	Kansas City Submission Processing Center (KCSPC)

(2) Transship to KCSPC any Form 4868 for Form 1040-NR estate or trust. These forms must meet all the following conditions:

a. The request was originally filed at AUSPC and Form 4868 box 9 is checked, or Form 1040-NR is notated.
b. The Social Security Number (SSN) block contains an Employee Identification Number (EIN) or states an EIN has been applied for with no SSN present.
c. The taxpayer name includes “estate” or “trust”.

3.12.212.2.3
(11-20-2017)
Non Master File Extensions

(1) When an ERS document is extending the time to file a Non Master File (NMF) return (Form 8612, Form 8613, Form 8725, Form 8831, Form 8876, Form 8924, or Form 8928), the record must be rejected from ERS.

a. For non-remittance NMF items, SSPND 620.
b. For remittance NMF items, see IRM 3.12.38, BMF General Instructions. SSPND 343 for research before transferring to NMF or Unidentified, depending on instruction from Accounting.

3.12.212.2.4
(11-20-2017)
Unprocessable Documents

(1) **Error Resolution System (ERS)**: When perfection of a document is not possible because correspondence is needed, perform research or refer the document to another area of the campus and suspend using the appropriate action code.

3.12.212.2.5
(11-20-2017)
Research

(1) Command Code (CC) INOLE, definer S (INOLES) and the taxpayer’s EIN, SSN, Internal Revenue Service Number (IRSN), or Individual Taxpayer Identification Number (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 Plans Master File (EPMF) taxpayers).
d. Fiscal Year Month (FYM): 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.

3.12.212.3
(11-20-2017)
Error Resolution System (ERS)

(1) The following extension forms are processed in ERS:

- Form 2350.
- Form 4868.

Note: Correction instructions for approved Forms 4868, processed as Program 447XX (Document Code 17 and 19) are in IRM 3.12.10, Revenue Receipts.

- Form 7004.
- Form 8892.

(2) The following Document Code 77 forms are processed in ERS:

- Form 5466-B.
- Form 3177.

3.12.212.3.1
(11-15-2019)
General ERS Processing Information

(1) Form 7004 is processed in ERS:

a. Form 7004 is numbered with Tax Class 1, 2, 3, or 5, Document Code 04, and Transaction Code (TC) 620.
b. When the TC 620 posts, it generates a TC 460 (with the same DLN as the TC 620) with the automatic extended due date (Return Due Date (RDD) plus $5\frac{1}{2}$, 6, or 7 months).

Exception: If the TC 620 has Computer Condition Code (CCC) L, no TC 460 is generated and there is no extended due date.

c. The Master File Tax (MFT) code must be edited and transcribed on each record.

Tax Class	Extension for
1	• Form 1042 (MFT 12) • Form 8804 (MFT 08)
2	• Form 1041 (trust or estate) (MFT 05) • Form 1041-N (MFT 05) • Form 1041-QFT (MFT 05) • Form 1041 (bankruptcy estate only) (MFT 05) • Form 1065 (MFT 06)
3	• Form 1120 series (MFT 02) • Form 1066 (MFT 07) • Form 3520-A (MFT 42)
5	• Form 706-GS (D) (MFT 78) • Form 706-GS (T) (MFT 77)

d. A correspondence letter or other notice must be manually issued to the taxpayer when the extension request is denied, as there is no automatic notice generated.
e. All money amount fields are transcribed in dollars and cents.

(2) Form 3177:

a. Program number 1550X is used.
b. These are numbered with Document Code 77 and Blocking Series 000-499.
c. The Transaction Code is 460.
d. Extended due date must be edited and transcribed for these documents.
e. These documents can't carry a remittance.

(3) Form 5466-B:

a. Program numbers 1550X (BMF) or 4550X (IMF) are used.
b. These are numbered with Document Code 77 and Blocking Series 500-699 (BMF) or 500-549 (IMF).
c. The Transaction Code is 120.

(4) Form 8892:

a. Program number 1550X is used.
b. These are numbered with Document Code 77 and Blocking Series 000-499.
c. The Transaction Code is 460.
d. Extended due date must be edited and transcribed for these documents.
e. These documents cannot carry a remittance.

(5) IMF extension Form 4868 (denied, Program 4550X) and Form 2350 (both approved and denied, Program 4550X): See IRM 3.12.212.9.

a. Form 4868 and Form 2350 are numbered with Document Code 77. The Transaction Code is 460.

Note: Correction instructions for approved Forms 4868, processed as Program 447XX (Document Code 17 and 19), are in IRM 3.12.10, Revenue Receipts.

b. Form 2350 is numbered with Blocking Series 400-499. Only records with this blocking series will allow an extended due date past 12/15/YYYY.
c. Extended due date must be edited and transcribed for these documents.
d. These documents cannot carry a remittance.

3.12.212.3.2
(11-20-2017)
Type of Errors

(1) ERS will identify errors according to type and priority. The record heading will show the type of error.

(2) This IRM will provide correction procedures for the displays of the errors. There may be records where programming has not furnished a field needed to correct an error; in this case, use GTSEC. This is to be reported to National Office for correction.

- Action Code Error (Priority I)
- Section Error (Priority II) ISRP problem code
- Validity Error Including Field Errors (Priority III)
- Math and Consistency Errors (Error Codes) (Priority IV)

3.12.212.3.3
(11-20-2017)
ERS Inventories

(1) Records will be placed in Error Inventory or Workable Suspense Inventory for correction. Once the record has been accessed and it displays, it must either be fully corrected, placed in suspense for more information, or rejected from pipeline processing. Corrections include correcting errors in editing or transcription.

(2) This IRM is the main source of information in correcting the record and the related extension request. Procedures will also be found in IRM 3.12.37, IMF General Instructions and IRM 3.12.38, BMF General Instructions which provide general instructions for correcting errors, document control, inventories, and management reports.

3.12.212.3.4
(11-20-2017)
Error Inventory Report

(1) Each day the Error Inventory Report will be furnished showing the blocks by the block control number and block DLN in DLN order. Each batch will be on a separate page. Blocks received from Block Out of Balance (BOB) Correction will be listed separately.

(2) A copy of the Error Inventory Report can be placed on the carts of documents and used as a charge-out. This will help to determine when a cart is completed.

(3) The first line of the Error Inventory Report will show the number of working days the records on that page have been in the Error Inventory. This will enable work left from a previous day to have priority.

3.12.212.3.5
(11-20-2017)
Status Codes

(1) Records for the documents in ERS are controlled by status codes. The status is updated when the records are placed in specific inventory.

(2) Below is a list of the status codes and brief explanation:

a. Status 100 is an error awaiting correction. Records are in the Error Inventory.
b. Status 2XX is a record awaiting information. Records are in the Suspense Error Inventory.
c. Status 3XX is a record the suspense period expired, and the record was not activated, or there was no response. Records are in the Workable Suspense Inventory.
d. Status 4XX is a record with information awaiting correction. Records are in the Workable Suspense Inventory.
e. Status Code 900 is a record is in the Unpostable inventory.

(3) The final two positions of the Status Code are the first two positions of the action code. This groups similar work together on the Workable Suspense Inventory.

Example: Status 321: Suspense period expired, no response to taxpayer correspondence. If a record has been selected to be held for Quality Review, the positions 2 and 3 will be QA.

3.12.212.3.6
(11-20-2017)
Workable Suspense Inventory Report

(1) Each day the Workable Suspense Inventory Report shows the records by program, in DLN order, for various statuses, and totals.

(2) The first line of the report shows the number of working days the records have been in the Workable Suspense Inventory. The oldest work should be prioritized.

3.12.212.3.7
(11-20-2017)
Action Codes

(1) An ERS Action Code indicates specific information is missing or the record is to be suspended or rejected from processing. The code has sufficient detail to indicate if correspondence is to be sent to the taxpayer, or the specific in-house research or action required.

(2) Code and Edit assigns Action Codes when numbered extension requests are unprocessable, more information is needed, or a manual intervention is required. The code is entered on the bottom of the extension.

(3) Correspondence Action Sheets (Form 3696 and Form 13482) are attached by Document Perfection. When routing within the campus for in-house research, an explanation concerning the missing information needs to be attached to the extension request.

(4) The Action Code assigned by Code and Edit is transcribed in the record of the document.

(5) A valid Action Code other than 001 will place the record in the Suspense Inventory, either Workable or Unworkable.

(6) A charge-out (Form 8161) is computer-generated for all new suspense items. The charge-out is used for pulling documents, and routing and controlling documents while the record is held in suspense, and associating the document with the Workable Suspense Inventory when the record becomes workable.

(7) When a record displays on the Workable Suspense Inventory with the Action Code as first priority:

a. Add the information received to the record or follow the IRM instructions for the no reply, and clear the Action Code by entering C in the Clear Code Field and transmitting.
b. Once the Action Code is cleared, any validity, section, or math/consistency errors will display for correction.
c. Records that were unprocessable may require re-suspension for more information. A charge-out will not be generated for resuspended items. Make a notation in the appropriate block of the charge-out by entering the Action Code and date.
d. Some Action Codes can't be resuspended. If this occurs, make a notation in the appropriate block of the charge-out by entering the correct Action Code and date.

(8) When perfection is not possible, reject the record and initiate action to void the DLN. If remittance is involved, transfer it to the Unidentified Remittance File (URF).

(9) Perfection may be possible but if the record requires renumbering or uncorrectable fields need correction, reject the record for reinput using RJECT with Action Code 630 (reinput) or 640 (void). If a new DLN is needed, use NWDLN with the appropriate Action Code and new DLN Master File Identification code, if required.

(10) A charge-out will generate for all rejected records. The charge-out remains in the campus files for future reference.

Note: If the DLN was transcribed incorrectly, the DLN on the charge-out is erroneous. Notate the correct DLN on the charge-out for pulling the document. Inform your supervisor of the block involved and the location of the document.

(11) ERS automatically controls most of the adjustments to Service Center Control File (SCCF). When manual adjustment is required, use Form 4028, Service Center Control File Adjustment Record (SCCF Format Code 216).

(12) Only one Action Code may be assigned at a time to a record. The Action Code priority is 310, 4XX, 6XX, 3XX, 2XX. An Action Code may be entered on a record, delete or correct an invalid code, or enter another action code to resuspend or reject from ERS. Use RJECT, SSPND, or NWDLN with a valid Action Code.

(13) SSPND with an Action Code clears the record and places the record in Workable Suspense or Unworkable Suspense.

(14) RJECT with an Action Code deletes the record from ERS. SCCF automatically updates for the rejected records.

3.12.212.3.8
(04-22-2022)
Action Code Chart

(1) See the chart below for Action Codes used in the processing of extensions.

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

Action Code	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
343	Other Accounting	10	CE, EC, S
351	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
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, EC, S
460	Management Suspense–E	25	CE, EC, S
470	Complex Error Codes	0	EC, S
480	Early Filed	150	CE, EC, S
490	System Problem	5	CE, EC, S
610	Renumber	0	CE, EC
611	Renumber with-remit	0	CE, EC
620	NMF/Non-ADP	0	CE, EC
630	Reinput	0	EC

Action Code	Description	Suspense Period	Function Used In
640	Void	0	CE, EC
650	International - ACI	0	CE, EC
651	International - AUSPC	0	CE, EC

3.12.212.3.9
(04-11-2019)
Clear Code C and 000

(1) A field labeled CL will display for the entry of a clear code when there is a possibility that a change or correction may not be needed. The Clear Code Field is located to the right of CRECT on the screen display.

(2) Error codes are cleared by either correcting the condition or entering a C in the Clear Code Field to indicate no correction is needed. If corrections are made, transmit before entering Clear Code C.

(3) Code C is used for clearing the Action Code after corrections have been completed, or as with Action Codes 410 and 700, the Action Code must be cleared initially so other errors in the record can be resolved.

(4) The numeric 000 is used as a clear code when deleting Action Codes. It will be used for erroneous Action Codes when there's no reason to suspend the record. The numeric 000 can't be used in suspense correction.

(5) Programming erases all clear codes for error codes when a record is suspended using SSPND.

(6) Programming erases all clear codes for error codes and action codes for the new day's Error Inventory and Workable Suspense Inventory. Unfinished records from the previous day won't contain any of the clear codes that were assigned to a record that wasn't completely worked.

(7) Error codes (including the ones which may require a clear code) are numbered consecutively for correcting.

a. There may be instances when an error code with a higher priority will display.
b. Beginning with the higher priority error code created, programming will continue displaying error codes for the record. The corrected data may be different from those previously displayed.
c. There may be instances when an error code which was previously cleared no longer displays.
d. If there are errors remaining on the record, they will display for resolution.

(8) The clear code prevents any other corrections to the record. If a correction must be entered and the error is no longer displayed, use GTRECW to make corrections.

3.12.212.3.10
(05-28-2019)
Correspondence

(1) You might have to correspond if Code and Edit didn't correspond for missing or contradictory information, or to notify the taxpayer the extension hasn't been approved for Form 4868, Form 2350, Form 7004 and/or Form 8892.

Note: If Code and Edit did correspond, the specific letter used is notated on the extension form.

(2) The following table shows the available Correspondex Letters to use when corresponding with the taxpayer.

Letter	Title
0296C	Extension of Time to File (IMF/BMF) Incomplete for Processing
0297C	Extension of Time to File and/or Pay (IMF/BMF); Denial Explained
0320C	FTD Payment Information/Verification Requested
0333C	Extension of Time to File (IMF/BMF) Approved
3699C	Extension of Time to File (BMF)

Note: Other letters, forms, or a Quick Note may be used for correspondence if appropriate to the situation. See Exhibit 3.12.212-16.

(3) When the taxpayer replies to correspondence, enter the correct information provided by the taxpayer.

(4) When there is no reply from the taxpayer for correspondence requesting information needed to process the extension, follow the no reply instructions for the error code, and ensure an audit trail is notated on the extension form. If the document carries a remittance, reinput the form as a non-remittance document and prepare Form 3244 with TC 670 to post the payment to the appropriate account. If unable to determine the appropriate account, send payment to Unidentified Remittance Unit.

(5) When correspondence is returned as undeliverable, research attachments and IDRS for another address. If found, send the correspondence to the new address. If no new address is found:

a. And the correspondence was requesting information, follow no reply procedures.
b. And the correspondence was notification to the taxpayer the extension request was not approved, destroy the correspondence.

3.12.212.3.11
(11-20-2017)
Field Errors

(1) Any field not meeting the requirements for that field will display as a field error. Reasons for this are:

a. Non-alpha character in an alpha field.
b. Blank space in a numeric field.
c. Blank in the first position of an alpha field.

(2) All fields with a field error will be displayed in the order encountered in the record. The action code will not display as a field error.

3.12.212.3.12
(11-20-2017)
Section Errors

(1) There are two types of errors which are identified as section errors - ISRP and Terminus errors.

(2) ISRP errors are detected by the ISRP System. The table below identifies the ISRP error displayed.

Code	Meaning
1	Split screen transmission: Key verifier attempted to change check digit, key verifier changed 4 or more digits of TIN, or the original entry operator entered required section as missing.
3	Invalid section ending point.
4	Invalid field length.
5	Questionable Section: The ISRP operator input the same section more than once. The computer program will drop all duplicate sections and display the first one encountered.

(3) An ISRP error will display for all fields except Remittance in Section 01. Transcribed data will be present; computer generated data will not be present.

a. Correct coding and transcription. Once the section is correct, drop the cursor to the bottom of the screen and transmit.
b. When all fields have been corrected, enter C in the Clear Code Field and transmit.

(4) Terminus Errors are caused by a section with variable length fields containing an erroneous size field.

a. This error will display for all fields of the terminus section except for computer generated fields or Remittance in Section 01.
b. Correct coding and transcription.
c. When all fields have been corrected, drop the cursor to the bottom of the screen and transmit.

3.12.212.3.13
(11-20-2017)
ERS Error Codes
General

(1) An error code is computer generated to a record and assigned in numerical order.

(2) Each field that displays in each error code is defined by an Alpha/Numeric Field Designator (AFD).

(3) Error codes will be displayed in ascending numerical order.

(4) Error codes require at least one of the following three actions using IRM instructions:

a. Correct the invalid conditions.
b. Enter C in the Clear Code Field.
c. Suspend the document with the appropriate action code.

3.12.212.3.14
(01-01-2024)
Scanned Paper Returns

(1) Starting in 2024 the timely filed paper Form 7004, Form 4868, Form 2350, and Form 8868, will be scanned as part of the Scan Paper Return (SPR) project. Scanned Paper Returns can be identified in the Employee User Portal (EUP) by the following:

- A green "C" will be present next to the DLN.
- The notation "Converted from Paper", will be present.
- The attached PDF scan of the original return, "IRS Form 4868 Document", "IRS Form 7004 Document", "IRS Form 2350 Document", "IRS Form 8868 Document" will be present.

Note: Transcription errors will be present on Scanned Paper Returns. Some fields may contain invalid or incorrect data if the field is blank or illegible during the scanning process. Verify and perfect the fields in IDRS using the attached Form 1040 Scanned Document.

3.12.212.4
(01-01-2024)
Determination of Timely Filing/Received Date - General

(1) Caution should be taken to determine when an extension was filed. The received date is the date the extension was received by the IRS.

#
#
#
#
#

b. If the due date falls on a Saturday, Sunday, or legal holiday, the extension is timely if it is postmarked by the following day that is not a Saturday, Sunday, or legal holiday. For 2024, April 15 is a Monday, but in Maine and Massachusetts it is Patriots' Day, and April 16 is Emancipation Day in Washington, D.C. So in Maine and Massachusetts, if the due date is 04/15/2024, the extension request is timely if postmarked by 04/17/2024.

#

c. Under the timely mailing treated as timely filing rules of IRC 7502, the filing date is the postmark date if the postmark date is on or before the due date of the extension and the extension is received after the due date.

Note: An extension with a timely foreign postmark would be timely filed based on Rev. Rule 2002-23.

d. **Rejected electronically filed IMF extension request**: If the taxpayer attempted to timely file Form 4868 or Form 2350 electronically and it was rejected, 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.

e. **Rejected electronically filed BMF extension request**: If the taxpayer attempted to timely file Form 7004 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 of the notification of the rejection.

f. **Officially declared disasters**: If the address on the extension is in a state covered by an officially declared disaster, or a FEMA number or disaster designation is notated, and the extension is postmarked on or before the disaster end date granted by the Commissioner in the Federal

Emergency Management Agency disaster memo, the extension is timely filed. See Exhibit 3.12.212-17.

(2) If more than one extension request is included in a single envelope, Receipt and Control will stamp the postmark date on the face of each additional extension document.

(3) **Exceptions to normal due date**: Some taxpayers are allowed more time to file their extension request. If any of the following criteria are found, the extension is timely filed if received or postmarked by the 15th day of the 6th month after the end of the tax period, adjusted for weekends and holidays

a. Form 7004: The taxpayer indicates 26 Code of Federal Regulations (CFR) section 1.6081-5 or checks the box on line 4.

Note: If the box on line 4 of Form 7004 is checked, partnerships and Form 1120-S filers receive an additional 3-month extension, and C corporation filers receive an additional 4-month extension. See Exhibit 3.12.212-13.

b. Form 7004: The taxpayer checks the box on line 2; it's not necessary for the extension to show a foreign address.
c. Form 4868: The box on line 8 is checked, or the taxpayer indicates on the extension form or attachments that the taxpayer is "out of the country" or "taxpayer abroad," or the taxpayer is in military service stationed abroad.
d. Form 4868: The box on line 9 is checked, the taxpayer indicates "1040-NR no withholding," or "no withholding."
e. Form 2350: Taxpayers are generally considered to be "out of the country"; so, they would qualify for the 06/15/YYYY due date.

(4) There is no reasonable cause for late filed extensions, unless the Commissioner has extended the due date for filing due to a situation contained in Policy Statement 3-12. Policy Statement 3-12 states, "Late filed applications for extensions of time to file returns will not be approved. The Service will neither consider nor approve on a case-by-case basis late filed applications for extensions of time to file returns. The Commissioner may 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."

(5) If the received date is invalid, such as an incorrect year was used when the date was stamped, and other information (Julian date, postmark date, and/or signature date) indicates the received date should be the current year, change the received date year to the current year.

Example: Form 7004 has a stamped received date of 20230615. The tax period is 202312. The postmark date is 06/15/2024. The postmark date indicates 2024 is the correct year of the received date. Change Field 01RCD to 20240615.

(6) Determine received dates using the following priority:

a. IRS date stamp.

Note: Earliest date stamp by Campus, Area Office, US Consulate, or Revenue Officer.

b. The earliest legible postmark date (U. S. Postal Service, Foreign Postmark, or Private Delivery Service) on the envelope or stamped on the face of the document.
c. Service Center Automated Mail Processing System (SCAMPS) date.
d. Revenue Officer's signature date.
e. Signature date (Form 2350 only).
f. Julian date minus 10 days.
g. Current date minus 10 days.

(7) Use the due date charts for the specific forms in the following exhibits:

- Exhibit 3.12.212-7, Form 7004 Due Dates - Form 706-GS(D), Form 706-GS(T), Form 1042, and Non-Master File returns
- Exhibit 3.12.212-8, Form 7004 Due Dates - Form 1041, Form 1041-N, and Form 1041-QFT
- Exhibit 3.12.212-9, Form 7004 Due Dates - Form 1065, Form 1066, Form 1120-S, Form 3520-A, and Form 8804
- Exhibit 3.12.212-10, Form 7004 Due Dates - Form 1120 series (except Form 1120-C, Form 1120-POL, Form 1120-S, and Form 1120-F with box 2 or 4 checked)
- Exhibit 3.12.212-11, Form 7004 Due Dates - Form 1120-C
- Exhibit 3.12.212-12, Form 7004 Due Dates - Form 1120-POL
- Exhibit 3.12.212-13, Form 7004 Due Dates - Line 4 box is checked
- Exhibit 3.12.212-14, Form 4868 Due Dates

(8) For further information, see IRM 3.10.72, Receiving, Extracting, and Sorting, and IRM 3.11.212, Applications for Extension of Time to File.

3.12.212.5 (05-01-2020) BMF - Correction of Errors for Form 7004

(1) Use the following instructions to correct errors for Form 7004 extension requests.

(2) Partnership returns, S corporation returns, and their extension requests are due $2\frac{1}{2}$ months after the tax period ends (March 15 for calendar year Form 1065 and Form 1120-S).

(3) Form 1120 series returns and extension requests for C corporations (other than Form 1120-C, Form 1120-POL, and corporations that end the tax year on June 30) are due $3\frac{1}{2}$ months after the tax period ends (April 15 for calendar year Form 1120). C corporations with a tax year ending on December 31 receive 6-month extensions. C corporations with a tax year ending on June 30 are due $2\frac{1}{2}$ months after the tax period ends (September 15), and receive 7-month extensions.

Exception: All Form 1120-POL returns and extension requests are due $3\frac{1}{2}$ months after the tax period ends and receive 6-month extensions, regardless of tax period ending date. Form 1120-C returns and extension requests are due $8\frac{1}{2}$ months after the tax period ends and receive 6-month extensions.

(4) Form 1041 (trust) and Form 1041 (estate other than a bankruptcy estate) extension requests receive $5\frac{1}{2}$ month extensions.

(5) Form 7004 may be filed electronically.

a. Forms filed electronically are corrected using the same procedures as manually transcribed documents.

b. Electronically filed Forms 7004 can be identified by File Location Code (first two digits of the DLN) 88, 93, or 92 for domestic filers, or 66 or 98 for foreign filers for Program 11710.
c. See IRM 3.42.4, IRS e-file for Business Tax Returns.

Note: Form 8612, Form 8613, Form 8725, Form 8831, Form 8876, and Form 709-GS (D) can't be e-filed.

(6) Return Code 5 will be edited on extensions for Form 1041 (bankruptcy estate only). Return Code 5 will generate an automatic 6-month extension.

(7) Form 7004 will be numbered with one of four tax classes based on the type of return:

a. Tax Class 1 is for Form 1042 (MFT 12) and Form 8804 (MFT 08).
b. Tax Class 2 is for Form 1041 series (MFT 05) and Form 1065 (MFT 06).
c. Tax Class 3 is for Form 1120 series (MFT 02), Form 1066 (MFT 07), and Form 3520-A (MFT 42).
d. Tax Class 5 is for Form 706-GS (D) (MFT 78) and Form 706-GS (T) (MFT 77).

3.12.212.5.1
(11-15-2019)
Section 01 - Form 7004

(1) This table shows the fields displayed.(See Exhibit 3.12.212-1.)

Field	Length	Title	Location
RMIT	11	Remittance	Line 8
01NC	4	Name Control	Name Line
01TIN	9	Taxpayer Identification Number	Identifying number block
01TNT	1	TIN-Type	End of TIN (SSN only)
01TXP	6	Tax Period	Left of OMB number block
01MFT	2	MFT Code	Upper left margin
01PL	3	5558 Plan Number	Not present on Form 7004
01RCD	8	Received Date	IRS date stamp in center of form
01CCC	1	Computer Condition Code	Top center margin
01RGC	1	Group Code	Not present on Form 7004
01RTC	2	Return Code	Right margin of line 1; present on Form 1120-F and Form 1041 (bankruptcy estate only)
01CAF	1	CAF Indicator	No longer edited
01NOT	1	Notice Code	Not present on Form 7004

3.12.212.5.2
(10-31-2016)
RMIT - Remittance, Form 7004

(1) Form 7004 may carry a remittance. This field is not correctable.

(2) This field will be blank for non-remittance forms.

3.12.212.5.3
(04-11-2019)
Field 01NC - Name Control, Form 7004

(1) **Invalid Conditions:**

a. The second, third, or fourth character is not alpha, numeric, hyphen, or ampersand.
b. The first position is not alpha or numeric.
c. There are blanks between characters.

(2) **Correction Procedures:**

a. Correct coding and transcription.
b. If the name control can't be determined, research using CCs INOLE, NAMEE, NAMEB, or ENMOD. If the correct name control is found, enter in Field 01NC.
c. After research, if the name control can't be determined, SSPND 320.
d. If IDRS is not available, SSPND 351.

3.12.212.5.4
(11-15-2019)
Field 01TIN - Taxpayer Identification Number, Form 7004

(1) **Invalid Conditions:**

a. The field is all zeroes or nines.
b. The TIN is an EIN and begins with 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, 79, or 89.
c. The TIN is an SSN and is not numeric.

(2) **Correction Procedures:**

a. Correct coding and transcription.
b. Search the form and/or attachments for another TIN.
c. MFT 78: If the TIN is an SSN and the form code is 01 (Form 706-GS (D)), change Field 01TNT to 0 (zero).
d. If another TIN can't be found, use Error Code 004 instructions. See IRM 3.12.212.6.3.2.

3.12.212.5.5
(11-15-2019)
Field 01TNT - TIN-Type, Form 7004

(1) A 2 is generated in this field (indicating EIN) unless a 0 has been transcribed to indicate the TIN is an SSN.

(2) **Invalid Condition:**

a. The entry is not 0 (zero) or 2.

(3) **Correction Procedures:**

a. Correct coding and transcription.
b. MFT 78 only: If the TIN is formatted as an SSN and the extension request is for Form 706-GS (D), enter 0 in Field 01TNT.
c. All others: enter 2 in Field 01TNT.

3.12.212.5.6
(01-01-2023)
Field 01TXP - Tax Period, Form 7004

(1) This field displays the ending month and year of the tax period of the extension. The tax period is in year month (YYYYMM) format (i.e., December 31, 2023 is 202312).

(2) **Invalid Conditions:**

a. The tax period is later than the current processing date.
b. Field 01TXP is less than six numeric digits.
c. The last two digits are not 01–12.

3.12.212.5.6.1
(01-01-2023)
Correction Procedures For Field 01TXP - Tax Period, Form 7004

(1) Correct coding and transcription.

(2) Use the chart below when the taxpayer has not made an entry on Line 5a, the tax period can't be determined from attachments, and no tax period was edited by Code and Edit.

If	Then
The correct tax period can be determined through research,	Enter the tax period in Field 01TXP.
The correct tax period can't be determined through research,	SSPND 320.
There are no filing requirements present for the form on the extension, or no account,	SSPND 320.

(3) If the extension form is early filed, and

a. The taxpayer indicates "Final Return", SSPND 480. Attach Form 4227, and notate, "Early filed final extension."
b. The extension is not for a final return, research to determine the correct tax period. If the month of the tax period is different than the Fiscal Year Month (FYM) found on Master File, see IRM 3.12.212.6.7.2 and Exhibit 3.12.212-15.
c. The taxpayer is using the same month as the FYM found on Master File, and:

Tax Period is later than the current year/month by	Then
One year or more,	Change the tax period to the current fiscal or calendar year. ***Note:*** Review the received date/ postmark date for timeliness based on the tax period correction. See IRM 3.12.212.4. If the change makes the request late, enter L in Field 01CCC and send a letter to notify the taxpayer.
Less than one year,	SSPND 480, attach Form 4227, and notate the extension must be held and processed after the end of the tax period.

Note: If the return is not an early filed final return and the tax period ending date has passed, change the received date to one day after the tax period ending date.

(4) **Short Period Form 1120-S:** Due to termination of the S status, Form 1120-S is not due until the subsequent Form 1120 is due. If an extension for a short

#
#

Example: An extension for a short period Form 1120-S with a tax year of 01/01/2023 to 06/30/2023 is not due until 04/15/2024, if the reason for the short period was due to termination of the S status.

3.12.212.5.7
(11-20-2017)
Field 01MFT - Master File Tax Code, Form 7004

(1) The MFT is a two-position field indicating the type of tax return being extended.

(2) The code is edited in the top left margin of Form 7004.

(3) **Invalid Conditions:**

a. The field is blank or not two numeric digits.
b. The tax class is 1 and Field 01MFT is not 08 or 12.
c. The tax class is 2 and Field 01MFT is not 05 or 06.
d. The tax class is 3 and Field 01MFT is not 02, 07, or 42.
e. The tax class is 5 and Field 01MFT is not 77 or 78.

3.12.212.5.7.1
(05-06-2022)
Correction Procedures for Field 01MFT - MFT Code, Form 7004

(1) Correct coding and transcription.

(2) If the document has been numbered with an incorrect tax class, SSPND 610 to have the document renumbered.

a. If the extension is for Form 8804 (MFT 08) or Form 1042 (MFT 12), the tax class must be 1.

b. If the extension is for the Form 1041 series (MFT 05) or Form 1065 (MFT 06), the tax class must be 2.
c. If the extension is for Form 1066 (MFT 07), Form 1120 series (MFT 02), or Form 3520-A (MFT 42), the tax class must be 3.
d. If the extension is for Form 706-GS (D) (MFT 78) or Form 706-GS (T) (MFT 77), the tax class must be 5.

(3) Extensions for Form 8612, Form 8613, Form 8725, Form 8831, Form 8876, Form 8924, and Form 8928 must be processed to NMF. See IRM 3.12.212.2.3.

(4) Review the form code on line 1 to determine the type of return being extended:

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

Note: Return Code 5 must be present on extensions for Form 1041 (bankruptcy estate only).

(5) If the taxpayer has indicated multiple types of returns, the entry is illegible, or there is nothing on the extension or attachment to indicate the type of return being extended, research to find the filing requirements.

a. Enter the correct code in Field 01MFT based on the taxpayer's filing requirements.
b. If unable to determine or the taxpayer has no open filing requirements for any of the forms listed on the extension request, SSPND 211 to determine the type of return being extended.

(6) **Suspense Correction Procedures:**

a. If the taxpayer replies, enter the correct code in Field 01MFT.
b. If no reply, void the DLN using RJECT 640 and prepare the document for destruction.

3.12.212.5.8
(10-31-2016)
Field 01PL - Form 5558 Plan Number

(1) This field must be blank.

3.12.212.5.9
(11-20-2017)
Field 01RCD - Received Date, Form 7004

(1) **Invalid Conditions:**

a. The field is not blank or eight numeric digits.
b. The format is not YYYYMMDD.
c. The fifth and sixth digits are not 01–12.
d. The seventh and eighth digits are not a valid day designation and a valid day for the month.
e. The date is later than the current processing date.
f. The date is earlier than 01/01/1962.

(2) **Correction Procedures:**

a. Correct coding and transcription.
b. If the date is invalid and the date stamp on the extension is missing, invalid, illegible, or later than the process date, see IRM 3.12.212.4.
c. If the date is prior to 01/01/1962, SSPND 620. Attach Form 4227, notating “Non-ADP record”.

(3) For further information, see IRM 3.10.72, Receiving, Extracting, and Sorting and IRM 3.11.212, Applications for Extension of Time to File.

3.12.212.5.10
(11-20-2017)
Field 01CCC - Computer Condition Code, Form 7004

(1) The entry for Field 01CCC is transcribed from the top center margin of the form.

(2) **Invalid Condition:**

a. The entry is not L, W, or Y.

Code	Condition
L	Form 7004 denied extension request due to late filing
W	Short period and an acceptable reason are provided for the short period. (This will cause Error Code 026 to bypass ERS) ***Note:*** Use of CCC W will not bypass Unpostable checks on tax period unless TC 054 or TC 055 is posted in the entity.
Y	Reserved

Reminder: CCC L does not generate an automatic notification to the taxpayer. If CCC L is present, correspond to notify the taxpayer the extension request was not approved. See IRM 3.12.212.3.10.

(3) Priority of codes is L, then W. If both CCC L and W are applicable, enter L in Field 01CCC.

(4) **Correction procedure:**

a. Correct coding and transcription.
b. Correct Field 01CCC.

3.12.212.5.11
(02-18-2016)
Field 01RGC - Group Code

(1) This field must be blank.

3.12.212.5.12
(11-20-2017)
Field 01RTC - Return Code, Form 7004

(1) The return code is used to determine the correct return due date for generating the extended date.

(2) Return Code 06 or 07 must be present when the extension is for Form 1120-F (Form Code 15).

Reminder: Only OSPC may process Form 7004 for Form 1120-F. If received at another campus, SSPND 650 and attach Form 4227, notating "Transship to OSPC."

(3) Return Code 05 must be present when the extension is for Form 1041 (bankruptcy estate only) (Form Code 03).

3.12.212.5.12.1
(11-20-2017)
Invalid Conditions for Field 01RTC - Return Code, Form 7004

(1) The tax class is 1 or 5, and Field 01RTC has an entry.

(2) Field 01RTC is not 05, 06, 07, or blank.

(3) The return code is 06 or 07, tax class is 3, and the file location code is not 60.

(4) The return code is 05, and Field 01MFT is not 05.

3.12.212.5.12.2
(05-01-2020)
Correction Procedure for Field 01RTC - Return Code, Form 7004

(1) Correct coding and transcription.

(2) A return code **must** be present if the extension is for Form 1120-F or Form 1041 (bankruptcy estate only). If the extension is for any other tax return, delete the entry in Field 01RTC. The return code for Form 7004 is edited in the right margin of line 1.

(3) If the extension is for Form 1120-F, correct Field 01RTC:

a. If the box on line 2 is checked, enter 06 in Field 01RTC.
b. If the box on line 2 is **not** checked, enter 07 in Field 01RTC.

(4) The tax class must be 3 if the extension request is for Form 1120-F. If the tax class is incorrect, SSPND 610 to have the document renumbered.

(5) If the return code is 06 or 07, and the tax class is 3, the file location code must be 60, and the form must be processed at OSPC.

a. If received at another campus, SSPND 650 and attach Form 4227, notating "Transship to OSPC."
b. **OSPC Only:** If the file location code is not 60, SSPND 610 to have the document renumbered.

(6) If the extension is Form 1041 (bankruptcy estate only), enter 05 in Field 01RTC.

3.12.212.5.13
(10-31-2016)
Field 01CAF - Centralized Authorization File (CAF) Indicator

(1) This field must be blank.

3.12.212.5.14
(10-31-2016)
Field 01NOT - Notice Code

(1) This field must be blank.

3.12.212.6
(11-20-2017)
Error Codes for Form 7004

(1) This subsection provides instructions for resolving specific error codes related to Form 7004.

3.12.212.6.1
(11-20-2017)
Error Code 002 - Name Control Mismatch, Form 7004

(1) Screen display for Error Code 002:

Field	Field Name
CL	Clear Code
01NC	Name Control/Check Digit
>>>>	Name Control Underprint
01TIN	Taxpayer Identification Number
01TXP	Tax Period

3.12.212.6.1.1
(11-20-2017)
Invalid Condition for Error Code 002, Form 7004

(1) There is a name control mismatch with the National Account Profile (NAP) or the Entity Index File (EIF).

3.12.212.6.1.2
(11-20-2017)
Correction Procedures for Error Code 002, Form 7004

(1) Drop the cursor to the bottom of the screen and transmit.

(2) Correct coding and transcription.

(3) If the name control in Field 01NC and the name control on the document are the same, but differ from the underprint, research using INOLE, NAMEE, NAMEB, or ENMOD for a pending TC 000 or 013 to determine the correct name control/TIN.

Note: If Error Code 002 redisplays, an unpostable condition may still exist. Verify the entries, and refer to the remainder of the correction procedures.

If research indicates	Then
The name control on the document matches the name control at Master File with no name change,	Enter C in the Clear Code Field and transmit.
A different name control than in Field 01NC, but is the same as on the document (Name Line or the Trade Name Line),	Verify the name control using INOLE. If they agree, enter the INOLE name control in Field 01NC. If they disagree, research using NAMEB or NAMEE for a different EIN.
The name control found during research agrees with the name control on the document,	Enter the INOLE name control in Field 01NC.
The INOLE name control differs from name control on document,	a. Research using ENMOD for a pending TC 013. If the name control agrees with the transcribed name control, enter C in the Clear Code Field. b. Research attachments and NAMEB or NAMEE for a different EIN. c. If a different EIN is found on the attachment or through research, or a cross-reference EIN on INOLE or BRTVU, verify the EIN on INOLE for presence at Master File. d. Verify the entity information matches the taxpayer on the extension. If these conditions are met, enter the new EIN found on Master File in Field 01TIN. e. If no EIN is found, SSPND 320. Attach Form 4227, and notate the reason the return is being suspended.
The name control on Master File is not correct and the entity on Master File needs to be corrected,	SSPND 320. Attach Form 4227 and notate the reason the return is being suspended.
A name change has occurred,	SSPND 320. Attach Form 4227 requesting a name change (TC 013).
There are multiple EINs,	SSPND 320.
IDRS research is not available,	SSPND 351.

(4) MFT 78 (Form 706-GS (D)): If the request is filed using an SSN instead of an EIN, GTSEC 01 and enter 0 (zero) in Field 01TNT.

3.12.212.6.2
(11-20-2017)
Error Code 003 - Invalid Check Digit, Form 7004

(1) Screen Display for Error Code 003:

Field	Field Name
01NC	Name Control/Check Digit
01TIN	Taxpayer Identification Number

3.12.212.6.2.1
(11-20-2017)
Invalid Conditions for Error Code 003, Form 7004

(1) The check digit is present but is not valid for the TIN.

(2) The letter E, G, or M is in the check digit.

(3) The first two positions of the field are not blank.

(4) The last two positions are not alpha.

3.12.212.6.2.2
(11-20-2017)
Correction Procedures for Error Code 003, Form 7004

(1) Correct coding and transcription.

(2) If the check digit is invalid, enter the name control from the extension in Field 01NC.

(3) If the taxpayer has used an incorrect EIN, see the chart below:

If	Then
The EIN on the extension is not legible,	Research using NAMEB or NAMEE for a valid EIN. If IDRS is not available, SSPND 351.
Unable to locate the EIN,	SSPND 320.
The EIN and check digit are both legible but do not match,	Research for a valid EIN.
Another EIN is found for the entity on the return or through research,	Enter the correct EIN in Field 01TIN.

(4) MFT 78, (Form 706-GS(D)): If the request is filed using an SSN instead of an EIN, GTSEC 01 and enter 0 (zero) in Field 01TNT.

3.12.212.6.3
(11-20-2017)
Error Code 004 - EIF/NAP Mismatch, Form 7004

(1) Screen display for Error Code 004:

Field	Field Name
CL	Clear Code Field
01NC	Name Control/Check Digit
>>>>	Name Control Underprint

Field	Field Name
01TIN	Taxpayer Identification Number

3.12.212.6.3.1
(11-20-2017)
Invalid Conditions for Error Code 004, Form 7004

(1) The TIN is not present on NAP or on the Master File (XXXX underprint displays).

(2) The EIF and the NAP are not accessed or are not operational (a blank underprint displays).

3.12.212.6.3.2
(04-11-2019)
Correction Procedures for Error Code 004, Form 7004

(1) Drop the cursor to the bottom of the screen and transmit.

(2) Correct coding and transcription.

(3) If Field 01TIN is an EIN, GTSEC 01 and enter 2 in Field 01TNT.

Exception: If the TIN on the document is formatted as an SSN, the form code is 01 (Form 706-GS (D)), and Field 01TNT must be 0 (zero).

(4) If the name control in Field 01NC and the name control on the document are the same, but differ from the Field 01NC underprint, research using INOLE, NAMEE, NAMEB, or ENMOD to determine the correct name control/TIN.

(5) See the chart below:

If research indicates	Then
A pending transaction (TC 000 or TC 013) on CC ENMOD, with a name control that agrees with the transcribed name control,	Enter C in the Clear Code Field.
The name control on the document matches the name control at Master File with no name change,	Enter C in the Clear Code Field.
A different name control than in Field 01NC but the same as on the document (Name Line or the Trade Name Line),	Verify the name control using INOLE. If they agree, enter the INOLE name control in Field 01NC. If they disagree, research using CC NAMEB or NAMEE for a different EIN.
A different EIN is found on an attachment or through research,	Verify the EIN using CC INOLE for presence at Master File. Verify the entity information matches what is on the extension. If they agree, enter the EIN found on Master File in Field 01TIN.

If research indicates	Then
The name control on Master File is not correct, and the entity on Master File needs to be corrected,	SSPND 320. Attach Form 4227, and notate the reason the extension is being suspended.
There is no account present or pending,	SSPND 320. Attach Form 4227 and notate “No account”.
IDRS is not available,	SSPND 351.

3.12.212.6.4
(11-20-2017)
Error Code 005 - Missing Received Date, Form 7004

(1) Screen Display for Error Code 005:

Field	Field Name
01TXP	Tax Period
01RCD	Received Date

3.12.212.6.4.1
(02-18-2016)
Invalid Condition for Error Code 005, Form 7004

(1) The processing date is later than the tax period by more than 6 months, and Field 01RCD is blank.

3.12.212.6.4.2
(11-15-2019)
Correction Procedures for Error Code 005, Form 7004

(1) Correct coding and transcription.

(2) If the tax period is more than 6 months prior to the processing date, review the received date:

If	Then
The date stamp is missing, illegible, or later than the processing date,	See IRM 3.12.212.4. Enter the correct received date in Field 01RCD.
Multiple received dates are on the document,	Use the earliest date.

3.12.212.6.5
(11-20-2017)
Error Code 006 - Remittance With No Received Date, Form 7004

(1) Screen Display for Error Code 006:

Field	Field Name
RMIT>	Remittance
01RCD	Received Date

3.12.212.6.5.1
(02-18-2016)
Invalid Condition for Error Code 006, Form 7004

(1) A remittance amount is present and Field 01RCD is blank.

3.12.212.6.5.2
(11-15-2019)
Correction Procedures for Error Code 006, Form 7004

(1) Correct coding and transcription.

(2) If there is remittance on the form, the received date must be present. If the received date is missing, illegible, or later than the processing date, see IRM 3.12.212.4.

(3) If multiple received dates are on the document, use the earliest date.

3.12.212.6.6
(11-20-2017)
Error Code 007 - Early Filed Extension, Form 7004

(1) Screen Display for Error Code 007:

Field	Field Name
01TXP	Tax Period
01RCD	Received Date

3.12.212.6.6.1
(02-18-2016)
Invalid Condition for Error Code 007, Form 7004

(1) The received date is earlier than the tax period.

3.12.212.6.6.2
(02-18-2016)
Correction Procedures for Error Code 007, Form 7004

(1) Correct coding and transcription.

(2) If the displayed fields match the extension, see IRM 3.12.212.4.

(3) If the extension request is for a future period, see IRM 3.12.212.5.6.1.

3.12.212.6.7
(11-20-2017)
Error Code 026 - FYM Mismatch, Form 7004

(1) Screen Display for Error Code 026:

Field	Field Name
CL	Clear Code
01TIN	Taxpayer Identification Number
01TXP	Tax Period
>>>>	Tax Period Underprint
01MFT	MFT Code
01CCC	Computer Condition Code

(2) The following section provides instructions for Error Code 026. See Exhibit 3.12.212-15.

3.12.212.6.7.1
(02-18-2016)
Invalid Condition for Error Code 026, Form 7004

(1) The tax period does not agree with the current FYM or prior FYM on the EIF and NAP, and CCC W is not present.

3.12.212.6.7.2
(01-01-2023)
Correction Procedures for Error Code 026, Form 7004

(1) Drop the cursor to the bottom of the screen and transmit.

(2) Correct coding and transcription.

(3) If Field 01TXP is incorrect, review the received date and postmark date to determine timeliness of the extension based on the corrected tax period before making corrections to Field 01TXP. See IRM 3.12.212.4.

   a. If the extension is timely filed based on the corrected tax period, delete L from Field 01CCC if present.
   b. If the extension is late filed based on the corrected tax period, enter L in Field 01CCC, and initiate correspondence to notify the taxpayer the extension is denied due to late filing. See IRM 3.12.212.3.10.

(4) Some entities file 52–53 week returns. Their tax year ends on the same day of the week each year (e.g., the last Friday in December). Tax periods reported under the 52-53 week rule may end no more than 6 days before, and no more than 3 days after, the end of a month. When determining the tax period for these accounts, use the month that the last day of which is closest to the actual ending date.

   a. If the tax year ends in the first 3 days of a month, use the previous month in the tax period.

      Example: If the end of the tax year is April 3, 2024, use tax period 2403.

   b. If the tax year ends up to 6 days before the end of the month, use that month in the tax period.

      Example: If the end of the tax year is March 27, 2024, use tax period 2403.

(5) Form 7004, MFT 78, 77, or 12 (Form 706-GS (D), Form 706-GS (T), or Form 1042):

   a. Change the tax period month to 12 in Field 01TXP.
   b. If Error Code 026 redisplays after changing the month to 12, enter W in Field 01CCC.

3.12.212.6.7.2.1
(02-18-2016)
Compare TIN

(1) Correct coding and transcription.

3.12.212.6.7.2.2
(01-01-2023)
Short Period, Form 7004

(1) Check line 5b for an indication the extension is being filed for a short period because an Initial, Final, or Change in accounting period return will be filed.

   a. If any of these boxes are checked, enter W in Field 01CCC.
   b. Only one CCC can be entered for each document. If CCC L is present, do not enter W in Field 01CCC. Instead, change Field 01TXP to match the underprint month in the current year (i.e., If Field 01TXP is 202312

and underprint is 06, change Field 01TXP to 202406). If this makes the extension timely filed for the new tax period, delete L from Field 01CCC.

(2) Check line 3 and line 5b for an indication a consolidated return will be filed. If either box is checked, or a notation on the extension form or an attachment a consolidated return will be filed, enter W in Field 01CCC.

(3) If none of the above boxes are checked, look for any of the following taxpayer notations/indications. If found, enter W in Field 01CCC.

- Treasury Regulation 1.1502–76, or IRC 444, IRC 7519, or IRC 280H.
- Revenue Procedures 76–10, 85–58, 2000–11, 2002-37, or 2002-38.
- Omnibus Budget Reconciliation Act of 1987, or the notation “Filed under Section 806 of the Tax Reform Act of 1986”.
- An approved Form 1128 or Form 8716 is attached.
- IRC 708(b)(1)(B).
- Form 1065 (Common Trust Fund).
- Sub-chapter S election or termination.

Note: If CCC L is present, do not enter W in Field 01CCC. Instead, change Field 01TXP to match the underprint month in the current year (i.e., if Field 01TXP is 202312 and the underprint is 04, change Field 01TXP to 202404.) If this makes the extension timely filed for the new tax period, delete L from Field 01CCC.

(4) If unable to resolve, see IRM 3.12.212.6.7.2.3.

3.12.212.6.7.2.3
(11-20-2017)
Research CC INOLES

(1) Research using CC INOLES for the FYM of the MFT matching the return being extended.

a. If the FYM on INOLES matches the month of the tax period on the extension, enter C in the Clear Code Field.
b. If the FYM does not match the month of the tax period of the extension, see IRM 3.12.212.6.7.2.3.1.

3.12.212.6.7.2.3.1
(11-20-2017)
FYM Does Not Match Tax Period of the Extension

(1) Research using CC ENMOD to see if a transaction to change the FYM is posted or pending (PN). Look for any of the following transaction codes:

- TC 016: Change of Fiscal Year Ending
- TC 052: Reverses TC 053, TC 054, and TC 055
- TC 053: An approved Form 1128 is on file
- TC 054: An approved Form 1128 is on file to retain or change to a fiscal year under Revenue Procedure 87–32
- TC 055: An approved Form 8716 is on file to change, retain, or adopt a fiscal year under Section 444
- TC 057: Reverses TC 054 and TC 055
- TC 058: Rejected Form 8716
- TC 059: Rejected Form 1128

(2) If one of the above transactions is pending and will change the FYM to the month of the tax period on the extension when it posts, or has posted, enter C in the Clear Code Field.

(3) If no transaction is present, see IRM 3.12.212.6.7.2.4.

3.12.212.6.7.2.4
(11-20-2017)
Research CC BMFOLI

(1) Research using CC BMFOLI for prior filing pattern for the tax return (TC 150).

(2) If research shows no returns posted to prior tax modules for the MFT of the extension, assume this is an initial filing. Enter W in Field 01CCC.

(3) Review the FYM of returns that have posted to tax periods prior to the tax period on the extension:

If	And	Then
The returns posted are for the same FYM on the extension,		Enter W in Field 01CCC. ***Exception:*** If CCC L is present, bring up the underprint month.
The returns posted are for various FYMs,		Initiate correspondence to the taxpayer requesting clarification of the accounting period. ***Note:*** Don't correspond on disapproved extensions. Follow No Reply instructions.
The returns posted are for the same FYM and are different from the FYM on the extension,	A TC 150 posted for the current year,	SSPND 351. Rejects will research for a posted extension (TC 460) for the current year. a. If TC 460 posted to the current year, SSPND 480 as an early filed extension. b. If no TC 460 is posted, change FYM to the current year and bring up the underprint month. If this makes the extension late filed, enter L in Field 01CCC and notify the taxpayer.

If	And	Then
The returns posted are for the same FYM and are different from the FYM on the extension,	There is no TC 150 posted for the current year,	Change Field 01TXP to the current year and bring up the underprint month. If this makes the extension late filed, enter L in Field 01CCC and notify the taxpayer.

(4) If the extension was originally disapproved for late filing, and after following the correction procedures the extension is now found to be timely filed, delete L from Field 01CCC.

3.12.212.6.7.2.4.1
(01-01-2023)
Reply or No Reply Error Code 026, Form 7004

(1) If the taxpayer's reply provides a tax period and the month matches the tax period underprint, enter the correct tax period in Field 01TXP.

(2) If the taxpayer replies with an approved copy of Form 1128, Form 8716, or a date the accounting period change was approved, SSPND 320.

(3) If the taxpayer quotes an IRC Section or Rev. Proc. to explain the change, enter W in Field 01CCC.

(4) If the taxpayer replies the corporation is changing to a sub-chapter S corporation, enter W in Field 01CCC.

Note: The permitted sub-chapter S corporation year is a calendar year, a tax year permitted under Section 444 (9/30, 10/31, or 11/30), or an ownership taxable year or natural business tax year (see Rev. Proc. 2002-38, 2002-1, C.B. 1037).

(5) Corporations may not change their tax year just prior to changing their status to a sub-chapter S corporation unless Form 1128 is filed. If the taxpayer's reply indicates this is the case and there is no indication Form 1128 has been filed, process as no reply.

(6) If the taxpayer indicates the corporation will file a consolidated return with another corporation with a different tax year, enter W in Field 01CCC. The taxpayer may notate Reg. 1.1502-76. The due date of the extension is the due date of the parent return, based on the short tax period on the extension.

Note: A corporation may not change its accounting period because it is coming out of consolidation with another corporation without prior approval. If there is no indication Form 1128 or Form 8716 has been filed, treat as no reply.

(7) If the taxpayer indicates the extension is filed for a final return, enter W in Field 01CCC.

(8) If no reply or reply is incomplete:

If	Then
BMFOLT shows a TC 460 posted for the current year,	SSPND 480 and hold as an early filed extension. ***Example:*** BMFOLT shows a TC 460 posted to tax period 202309 and the extension shows tax period 202312. FYM underprint is 09. SSPND 480 and hold as an early filed extension for tax period 202409.
BMFOLT does **not** show a TC 460 posted for the current year,	Change Field 01TXP to agree with the tax period underprint month in the current year. ***Example:*** Tax period underprint is 12, the extension shows tax period 202406. BMFOLT shows no TC 460 posted for 202312. Received date is 03/12/2024. Change Field 01TXP to 202312.
The change in the tax period will make the extension late filed,	Enter L in Field 01CCC before making the correction to Field 01TXP. ***Reminder:*** Send a non-suspense letter to notify the taxpayer of the denial and the reason.

3.12.212.6.8
(11-20-2017)
Error Code 605 - Late Filed With No Received Date, Form 7004

(1) Screen Display for Error Code 605:

Field	Field Name
01RCD	Received Date
01CCC	Computer Condition Code

3.12.212.6.8.1
(10-31-2016)
Invalid Condition for Error Code 605, Form 7004

(1) Field 01RCD is blank and CCC L is present.

3.12.212.6.8.2
(11-20-2017)
Correction Procedures for Error Code 605, Form 7004

(1) Correct coding and transcription.

(2) Determine if CCC L should be present. CCC L should only be present on a disapproved Form 7004 extension. See IRM 3.12.212.4.

(3) If the extension was timely filed, and CCC L was erroneously entered, delete L from Field 01CCC.

(4) If CCC L should be present, see IRM 3.12.212.4 to determine the received date.

3.12.212.6.9
(11-20-2017)
Error Code 609 - Prior Year Extension, Form 7004

(1) Screen Display for Error Code 609:

Field	Field Name
CL	Clear Code
01TXP	Tax Period
01RCD	Received Date

(2) Extensions for previous years may need to be processed as timely filed for one of the following reasons:

a. The taxpayer has requested a reconsideration of a previously denied extension for a prior year and provided evidence the extension was timely filed and should be approved.
b. There was a delay in transshipping an extension request which resulted in it being processed after it was originally received.
c. The taxpayer's original extension request was denied in error and the request must be reprocessed correctly.

3.12.212.6.9.1
(10-31-2016)
Invalid Condition for Error Code 609, Form 7004

(1) The tax period is more than one year prior to the current processing date.

3.12.212.6.9.2
(01-01-2023)
Correction Procedures for Error Code 609, Form 7004

(1) Correct coding and transcription.

(2) Verify the entry in Field 01TXP matches the entry on line 5a.

(3) If the taxpayer has entered the incorrect year, all other information (received date, postmark date, tax period) indicates the extension is for the current tax year, and there is no indication this is a prior year extension, change the year of the tax period to the current year.

Example: On line 5a, the taxpayer entered a tax year beginning June 1, 2023 and ending May 31, 2023. Extension request received date is September 12, 2024. The tax period is 202305 but should be 202405.

(4) If the tax period is prior to the current date by more than one year, enter C in the Clear Code Field.

3.12.212.6.10
(11-20-2017)
Error Code 615 - FYM vs MFT, Form 7004

(1) Screen Display for Error Code 615:

Field	Field Name
01MFT	MFT Code
01RTC	Return Code
01TXP	Tax Period

3.12.212.6.10.1
(11-20-2017)
Invalid Condition for Error Code 615, Form 7004

(1) Field 01MFT is 12, 77, or 78 and the month in Field 01TXP is not 12.

3.12.212.6.10.2
(11-20-2017)
Correction Procedures for Error Code 615, Form 7004

(1) Correct coding and transcription.

(2) Verify the entry in Field 01MFT is correct. See IRM 3.12.212.5.7.1.

(3) If the correct MFT is 12, 77, or 78, change the month in Field 01TXP to 12.

3.12.212.6.11
(11-20-2017)
Error Code 617 - Return Code vs MFT, Form 7004

(1) Screen Display for Error Code 617:

Field	Field Name
01MFT	MFT Code
01RTC	Return Code

3.12.212.6.11.1
(11-20-2017)
Invalid Conditions for Error Code 617, Form 7004

(1) Field 01MFT is not 02 or 05 and there is an entry in Field 01RTC, or

(2) There is an entry in Field 01RTC, and the form is not Form 1120-F or Form 1041 (bankruptcy estate only).

3.12.212.6.11.2
(11-20-2017)
Correction Procedures for Error Code 617, Form 7004

(1) Correct coding and transcription.

(2) Verify the entry in Field 01MFT is correct. See IRM 3.12.212.5.7.1.

(3) If the extension is not for Form 1120-F or Form 1041 (bankruptcy estate only), delete the entry in Field 01RTC.

3.12.212.6.12
(11-20-2017)
Error Code 999 - End of Year Format, Form 7004

(1) Screen Display for Error Code 999:

Field	Field Name
01TXP	Tax Period

3.12.212.6.12.1
(10-31-2016)
Invalid Condition for Error Code 999, Form 7004

(1) All extensions in ERS/Rejects status at the end of the processing year will have the End of Year Reformat Indicator.

3.12.212.6.12.2
(11-20-2017)
Correction Procedure for Error Code 999, Form 7004

(1) Drop the cursor to the bottom of the screen and transmit.

3.12.212.7
(11-20-2017)
ERS Processing for Document Code 77 Form 3177, Form 5466-B, and Form 8892

(1) The following IMF and BMF Document Code 77 records are processed through ERS.

(2) The documents covered under this section are:

- Form 3177 for Program 1550X.
- Form 5466-B for Programs 1550X (BMF) and 4550X (IMF).
- Form 8892 for Program 1550X.

3.12.212.7.1
(11-15-2019)
Section 01 - Form 3177, Form 5466-B, and Form 8892

(1) This table shows the fields displayed. (See Exhibit 3.12.212-4, Exhibit 3.12.212-5, and Exhibit 3.12.212-6.)

Field	Length	Title	Location
01NC	4	Name Control	• Form 3177: Taxpayer name block • Form 5466-B: Name Control column • Form 8892: Part I, Last name block
01TIN	9	Taxpayer Identification Number	• Form 3177: EIN or SSN block • Form 5466-B: SSN/EIN column • Form 8892: Part I, block 2
01MFT	2	Master File Tax Code	• Form 3177: MFT Code column • Form 5466-B: Box 8
01RPT	3	Report-Plan Number	Form 3177: Blank line to the right of Other (specify)

Field	Length	Title	Location
01TXP	6	Tax Period	• Form 3177: Taxable Period column • Form 5466-B: Tax Period column • Form 8892: Upper right corner
01TC	3	Transaction Code	• Form 3177: TRC column • Form 5466-B: Box 9
01TDT	8	Transaction Date	• Form 3177: Date block • Form 5466-B: Disclosure Date column • Form 8892: Stamped or edited on the face of the document
01ED	8	Extended Due Date	• Form 3177: Blank line to the right of TRC 460 • Form 8892: Edited on City, town, or post office; state; and ZIP code
01RGC	1	Group Code	Form 3177: EP/TEB Plan/Report blocks
01DC	6	Disclosure Codes	Form 5466-B: Nature of Disclosure Code column
01ADP	3	ADP Source Code	Form 5466-B: ADP Source Code column
01PRE	1	BMF TIN Prefix	• Form 5466-B: SSN/EIN column • Form 8892: Part I, block 2 ***Note:*** Edited at the end of the TIN to indicate an SSN

3.12.212.7.1.1
(11-15-2019)
Field 01NC - Name Control, Form 3177, Form 5466-B, and Form 8892

(1) **Invalid Conditions:**

a. There are blanks between characters.
b. The first position isn't alpha or numeric.

Exception: Form 8892: If the TIN is an SSN, the first position isn't alpha.

c. The second, third, or fourth positions are not alpha, numeric, hyphen, ampersand, or blank.

(2) **Correction Procedure:** Form 3177:

a. SSPND 640. Attach Form 4227 and route a copy to the originator of the form requesting a valid name control.

(3) **Correction Procedure:** Form 5466-B:

a. Enter XXXX in Field 01NC.

(4) **Correction Procedures:** Form 8892

a. Correct coding and transcription.
b. If the name control can't be determined, research using INOLE, NAMEE, NAMEB, or ENMOD. If the correct name control is found, enter it in Field 01NC.
c. If the name control can't be determined, SSPND 320.
d. If IDRS isn't available, SSPND 351.

3.12.212.7.1.2
(11-23-2020)
Field 01TIN - Taxpayer Identification Number, Form 3177, Form 5466-B, and Form 8892

(1) **Invalid Conditions:**

a. The TIN is an EIN that has any of the following conditions:
• Has less than nine numeric digits
• Begins with 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, 79, or 89
• Is all zeroes or nines
b. The TIN is an SSN that has either of the following conditions:
• Is not all numeric
• Is all zeroes or nines

(2) **Correction Procedure:** Form 3177:

a. SSPND 640. Attach Form 4227 and route a copy to the originator requesting a valid TIN.

(3) **Correction Procedure:** Form 5466-B:

a. SSPND 640. Attach Form 4227 and route a copy to the originator requesting a valid TIN.

(4) **Correction Procedures:** Form 8892:

a. Correct coding and transcription.
b. Research for the correct TIN. If found, enter in Field 01TIN.
c. If a valid SSN is not found, correspond for the SSN.

(5) Rejects/Suspense Correction:

a. If the taxpayer responds with a valid SSN, enter in Field 01TIN.
b. If No Reply or undeliverable and a valid SSN can't be found through research, refer document to Entity, SSPND 320, for assignment of an IRSN.
c. When the document is returned from Entity and the TIN has been assigned, enter the number in Field 01TIN.

3.12.212.7.1.3
(11-20-2017)
Field 01MFT - Master File Tax Code, Form 3177, Form 5466-B, and Form 8892

(1) **Invalid Conditions:**

- Form 3177: The entry is not valid.
- Form 5466-B: The entry is not 00.
- Form 8892: The entry is not 51.

(2) **Correction Procedures:**

a. Correct coding and transcription.

b. Form 3177: SSPND 640. Attach Form 4227 and route a copy to the originator requesting a valid MFT.
c. Form 5466-B: Enter 00 in Field 01MFT.
d. Form 8892: Enter 51 in Field 01MFT.

3.12.212.7.1.4
(11-20-2017)
Field 01RPT - Report-Plan Number, Form 3177, Form 5466-B, and Form 8892

(1) Present on Form 3177 only.

(2) **Invalid Conditions:**

a. The MFT code is not 76.
b. The plan number is not 000-999.

(3) **Correction Procedures:**

a. If Field 01MFT is not 76, blank Field 01RPT.
b. If Field 01MFT is 76 and the plan number is missing, void the DLN using RJECT 640. Attach Form 4227 and route to the originator requesting a valid plan number.

3.12.212.7.1.5
(01-01-2023)
Field 01TXP - Tax Period, Form 3177, Form 5466-B, and Form 8892

(1) **Invalid Conditions:**

a. Field 01TXP is not in YYYYMM format, or is not 000000 (Form 5466-B only).
b. Field 01TXP is prior to 196112 (BMF) or 196212 (IMF), or is later than the current date.

(2) **Correction Procedures:**

a. Correct coding and transcription.
b. Form 3177: If a valid tax period is not present, enter 202312 in Field 01TXP.
c. Form 5466-B: If a valid tax period is not present, enter 000000 in Field 01TXP.
d. Form 8892: If a valid tax period is not present, enter 202312 in Field 01TXP.

Note: Form 8892: If the correction doesn't resolve the error in Field 01TXP, GTSEC 01 and change Field 01MFT to 51.

3.12.212.7.1.6
(11-20-2017)
Field 01TC - Transaction Code, Form 3177, Form 5466-B, and Form 8892

(1) **Invalid Condition:**

a. The transaction code is not 120 or 460.

(2) **Correction Procedure:** Form 5466-B:

a. Enter 120 in Field 01TC.

3.12.212.7.1.7
(11-20-2017)
Field 01TDT - Transaction Date, Form 3177, Form 5466-B, and Form 8892

(1) The transaction date is the date the IRS received the document, or on an internally prepared document, is the date the document was prepared by the originator.

(2) **Invalid Conditions:**

a. Field 01TDT is not in YYYYMMDD format.
b. The day for that month and/or year is not valid.

c. The transaction date is later than the current date.
d. Field 01TC is 120 and the transaction date is not present.

(3) **Correction Procedures:**

a. Correct coding and transcription.
b. Form 5466-B (TC 120): If no disclosure date is present, enter a date one day earlier than the current date in Field 01TDT.

3.12.212.7.1.8
(01-01-2023)
Field 01ED - Extended Due Date, Form 3177, Form 5466-B, and Form 8892

(1) The extended due date is when the extension of time to file a return expires; it is valid only with TC 460.

(2) If the extension request is denied because it was late filed, the extended due date will be the original due date (i.e., 20240415 for 202312).

(3) If the extension request is approved, the extended due date will be the original return due date plus 6 months (i.e., 20241015 for 202312). See IRM 3.11.212, Applications for Extension of Time to File.

(4) **Invalid Conditions:**

a. Field 01ED is not in YYYYMMDD format.
b. The extended due date is not a valid day for that month and/or year.
c. Field 01TC is not 460.

(5) **Correction Procedures:**

a. Correct coding and transcription.
b. If Field 01TC is not 460, delete the entry in Field 01ED.
c. If Form 8892 was timely filed, enter 20241015 in Field 01ED. See IRM 3.11.212, Applications for Extension of Time to File.
d. If Form 8892 was late filed, enter 20240415 in Field 01ED.

3.12.212.7.1.9
(11-20-2017)
Field 01RGC - Group Code, Form 3177, Form 5466-B, and Form 8892

(1) This field is valid only for Form 3177.

(2) **Invalid Conditions:**

a. Field 01TC is not 460.
b. Field 01MFT is not 67.
c. Field 01RGC entry is not 7, 8, or blank.

(3) **Correction Procedure:**

a. If Field 01TC is not 460 and Field 01MFT is not 67, delete the entry in Field 01RGC.

3.12.212.7.1.10
(11-20-2017)
Field 01DC - Disclosure Codes, Form 3177, Form 5466-B, and Form 8892

(1) Disclosure Code is a combination of the entries in 3 columns of Form 5466-B: Nature of Disclosure Code, Agency Code, and Purpose Code.

(2) **Invalid Conditions:**

a. The disclosure code is blank.
b. The disclosure code is not six numeric digits.

(3) **Correction Procedures:**

a. Correct coding and transcription.
b. If there are no codes on Form 5466-B, SSPND 640. Attach Form 4227, and route a copy to the originator requesting the Nature of Disclosure Code, Agency Code, and Purpose Code.

3.12.212.7.1.11
(11-20-2017)
Field 01ADP - Automated Data Processing (ADP) Source Code, Form 3177, Form 5466-B, and Form 8892

(1) ADP Source Code is entered in the ADP Source Code column on Form 5466-B.

(2) **Invalid Conditions:**

a. Field 01ADP is blank.
b. Field 01ADP is not numeric.

(3) **Correction Procedures:**

a. Correct coding and transcription.
b. If there are no codes on Form 5466-B, SSPND 640. Attach Form 4227 and route a copy to the originator requesting the ADP Code.

3.12.212.7.1.12
(11-20-2017)
Field 01PRE - TIN Prefix, Form 3177, Form 5466-B, and Form 8892

(1) The TIN Prefix is edited at the end of the TIN by Code and Edit to indicate a BMF record is an SSN instead of an EIN.

(2) **Invalid Conditions:**

a. The TIN prefix is not 0 or blank.
b. The TIN prefix is not 0 for BMF MFT 51 and MFT 78.
c. The TIN prefix is not 0 for BMF Form 5466-B.
d. The TIN prefix is not blank on all other returns.

(3) **Correction Procedures:**

a. Correct coding and transcription.
b. If the document is **not** an extension for Form 709 (MFT 51), Form 706-GS (D) (MFT 78), or BMF Form 5466-B, delete the entry in Field 01PRE.

3.12.212.8
(11-20-2017)
Error Codes for Document Code 77 Form 3177, Form 5466-B, and Form 8892

(1) This sub-section provides instructions for resolving specific error codes related to Form 3177, Form 5466-B, and Form 8892.

3.12.212.8.1
(11-20-2017)
Error Code 002 Name Control Mismatch, Form 3177, Form 5466-B, and Form 8892

(1) The following sections provide instructions for Error Code 002.

(2) Screen display for Error Code 002:

Field	Field Name
01NC	Name Control
>>>>	Name Control Underprint

Field	Field Name
01TIN	Taxpayer Identification Number

3.12.212.8.1.1
(01-02-2018)
Invalid Condition for Error Code 002

(1) There is a name control mismatch with the NAP or EIF.

3.12.212.8.1.2
(01-02-2018)
Correction Procedures for Error Code 002

(1) Drop the cursor to the bottom of the screen and transmit.

(2) Correct coding and transcription.

(3) Form 3177: SSPND 640. Attach Form 4227 and route a copy to the originator requesting a valid name control.

(4) Form 5466-B: Enter XXXX in Field 01NC.

(5) If the name control transcribed in Field 01NC and the name control on the document are the same, but differ from the underprint in Field 01NC, research using INOLE, NAMEE, NAMEB, or ENMOD for a pending TC 000 or 013 to determine the correct name control/TIN.

If research indicates	Then
The name control found during research agrees with the name control on the document (a name change has posted),	Enter the INOLE name control in Field 01NC.
A different TIN with same name and address,	Enter the new TIN found on Master File in Field 01TIN.
The same name control as on the document (Name Line or Trade Name Line), but a different name control than in Field 01NC,	Verify the name control using INOLE. a. If they agree, enter the INOLE name control in Field 01NC. b. If they disagree, research using NAMEB or NAMEE for a different EIN.
The name control on Master File is not correct and the entity on Master File needs to be corrected (i.e., the taxpayer's name was spelled incorrectly when the account was established),	1. SSPND 320. 2. Attach Form 4227, notate the reason the document is being suspended, and attach any available research.

If research indicates	Then
The taxpayer's account can't be located,	1. SSPND 320. 2. Attach Form 4227, notate the reason the document is being suspended, and attach any available research.
There are multiple EINs,	SSPND 320.

3.12.212.8.2
(11-20-2017)
Error Code 004 EIF/NAP Mismatch, Form 3177, Form 5466-B, and Form 8892

(1) The following section provides instructions for Error Code 004.

(2) Screen display for Error Code 004:

Field	Field Name
CL	Clear Code
01NC	Name Control
>>>>	Name Control Underprint
01TIN	Taxpayer Identification Number

3.12.212.8.2.1
(11-20-2017)
Invalid Conditions for Error Code 004

(1) The TIN is not present at NAP or Master File (XXXX underprint displays).

(2) The EIF and the NAP were not accessed or were not operational (a blank underprint displays).

3.12.212.8.2.2
(11-20-2017)
Correction Procedures for Error Code 004

(1) Drop the cursor to the bottom of the screen and transmit.

(2) Correct coding and transcription.

(3) Form 3177: Void the DLN using RJECT 640. Attach Form 4227 and route to the originator requesting a valid TIN.

(4) Form 5466-B: Void the DLN using RJECT 640. Attach Form 4227 and route to the originator requesting a valid TIN.

(5) If the TIN transcribed in Field 01TIN and the TIN on the document are the same, research using INOLE, NAMEE, or NAMEB to determine the correct TIN.

Note: Form 8892 TIN will be an SSN on BMF with a V.

If research indicates	Then
A different TIN with same name and address,	Enter the new TIN found on Master File in Field 01TIN.

If research indicates	Then
The taxpayer's account can't be located,	SSPND 320. Attach Form 4227, notate the reason the document is being suspended, and attach any available research.
Form 8892: Taxpayer's SSN has not been established on the BMF,	SSPND 320.
There are multiple EINs,	SSPND 320.

3.12.212.8.3
(11-20-2017)
Error Code 103 Invalid MFT Document Code 77, Form 3177, Form 5466-B, and Form 8892

(1) The following section provides instructions for Error Code 103.

(2) Screen display for Error Code 103:

Field	Field Name
01MFT	MFT Code
01TXP	Tax Period
01TC	Transaction Code

3.12.212.8.3.1
(02-18-2016)
Invalid Condition for Error Code 103

(1) The transaction code is 460 (Form 3177 or Form 8892), and the MFT is invalid.

3.12.212.8.3.2
(01-02-2018)
Correction Procedures for Error Code 103

(1) Correct coding and transcription.

(2) Form 3177: Void the DLN using RJECT 640, and route to the originator requesting a valid MFT.

(3) Form 8892: Change Field 01MFT to 51.

3.12.212.8.4
(11-20-2017)
Error Code 105 Invalid Tax Period Document Code 77, Form 3177, Form 5466-B, and Form 8892

(1) The following section provides instructions for Error Code 105.

(2) Screen display for Error Code 105:

Field	Field Name
01MFT	MFT Code
01TXP	Tax Period
01TC	Transaction Code

3.12.212.8.4.1
(11-20-2017)
Invalid Condition for Error Code 105

(1) Form 3177 and Form 8892: Field 01MFT is 12, 36, 37, 51, 77, or 78, the month of the tax period in Field 01TXP is not 12, and Field 01TC is 460.

3.12.212.8.4.2
(01-01-2023)
Correction Procedures for Error Code 105

(1) Form 3177:

a. Correct coding and transcription.
b. Change Field 01TXP to the year on the document with the month 12 (YYYY12).

(2) Form 8892: Change Field 01TXP to 202212.

Exception: If this is a reconsideration of an extension request for a previous return year, enter the year of the extension with the month 12 (YYYY12).

3.12.212.8.5
(11-20-2017)
Error Code 107 Early Filed Extension Document Code 77, Form 3177, Form 5466-B, and Form 8892

(1) The following section provides instructions for Error Code 107.

(2) Screen display for Error Code 107:

Field	Field Name
01MFT	MFT Code
01TXP	Tax Period
01TC	Transaction Code

3.12.212.8.5.1
(11-20-2017)
Invalid Conditions for Error Code 107

(1) The MFT is not 36 or 37.

(2) The tax period is later than the current month and year.

(3) The transaction code is 460.

3.12.212.8.5.2
(01-01-2023)
Correction Procedures for Error Code 107

(1) Correct coding and transcription.

(2) Form 3177: Void the DLN using RJECT 640 and route to the originator requesting a valid tax period.

(3) Form 8892: Change Field 01TXP to 202212.

Note: There is no line on Form 8892 for the taxpayer to enter a tax year, so the form is assumed to be for the current calendar tax year.

3.12.212.8.6
(11-20-2017)
Error Code 110 Missing Extended Due Date Document Code 77, Form 3177, Form 5466-B, and Form 8892

(1) The following section provides instructions for Error Code 110.

(2) Screen display for Error Code 110:

Field	Field Name
01TC	Transaction Code

Field	Field Name
01ED	Extended Due Date

3.12.212.8.6.1
(02-18-2016)
Invalid Condition for Error Code 110

(1) The transaction code is 460 and Field 01ED is blank.

3.12.212.8.6.2
(01-01-2023)
Correction Procedures for Error Code 110

(1) Correct coding and transcription.

(2) Form 3177: Void the DLN using RJECT 640 and route to the originator requesting the extended due date.

(3) Form 8892:

a. The due date should be the same as the taxpayer's individual tax return, unless the donor died during the year the gift was made.
b. If the donor died during the year, the due date is April 15 of the following year or 9 months after the date of death, whichever is earlier. The donor's date of death is entered in Part II of Form 8892.
c. If the extension request was timely filed, the extended due date is always 10/15. Enter 20241015 in Field 01ED.
d. If the extension request was late filed, the original return due date is edited by Code and Edit on the city, town or post office, state, and ZIP code line in Part I. Enter the appropriate date (20240415 or date of death plus 9 months) in Field 01ED.

3.12.212.8.7
(11-20-2017)
Error Code 135 Invalid Extended Due Date Document Code 77, Form 3177, Form 5466-B, and Form 8892

(1) The following section provides instructions for Error Code 135.

(2) Screen display for Error Code 135:

Field	Field Name
01TXP	Tax Period
01TC	Transaction Code
01ED	Extended Due Date

3.12.212.8.7.1
(02-18-2016)
Invalid Condition for Error Code 135

(1) The transaction code is 460 and Field 01ED is earlier than the due date.

3.12.212.8.7.2
(01-01-2023)
Correction Procedures for Error Code 135

(1) Correct coding and transcription.

(2) Form 3177: Void the DLN using RJECT 640 and route to the originator requesting the correct tax period and Extended Due Date.

(3) Form 8892: Change Field 01TXP to 202312.

Note: There is no line on Form 8892 for the taxpayer to enter a tax year, so the form is assumed to be for the current calendar tax year.

(4) Form 8892: If Field 01TXP is 202312, enter the appropriate extended due date in Field 01ED:

a. The due date should be the same as the taxpayer's individual tax return, unless the donor died during the year the gift was made.
b. If the donor died during the year, the due date is April 15 of the following year or 9 months after the date of death, whichever is earlier. The donor's date of death is entered in Part II of Form 8892.
c. If the extension request was timely filed, the extended due date is always 10/15. Enter 20241015 in Field 01ED.
d. If the extension request was late filed, the original return due date is edited by Code and Edit on the City, town or post office, state, and ZIP code line in Part I. Enter the appropriate date (20240415 or date of death plus 9 months) in Field 01ED.

3.12.212.8.8
(01-02-2018)
Error Code 999 End of Year Reformat Document Code 77, Form 3177, Form 5466-B, and Form 8892

(1) Screen display for Error Code 999:

Field	Field Name
01TXP	Tax Period

(2) **Invalid Condition:**

a. All extensions in Error/Reject status at the end of the processing year will have the End of Year Reformat Indicator.

(3) **Correction Procedure:**

a. Drop the cursor to the bottom of the screen and transmit.

3.12.212.9
(11-20-2017)
IMF Correction of Errors for Document Code 77, Form 4868 and Form 2350

(1) This subsection provides instructions for correcting errors for Form 4868 (denied) and Form 2350 (approved and denied) extension requests. These are records processed as Program 4550X (Document Code 77).

Note: Correction instructions for approved Forms 4868, processed as Program 447XX (Document Code 17 and 19), are in IRM 3.12.10, Revenue Receipts.

(2) These forms carry no remittance.

(3) UPC 182 Rejected Form 4868: A single deceased taxpayer whose date of death is prior to the year of the extension will be rejected by Unpostables. Rejects will take the following action:

a. Void the DLN using RJECT 640.
b. Return the Form 4868 to the taxpayer with Form 6513.
c. Check the 2nd box and the "Other" box on Form 6513.
d. On the "Other" line, enter the text "We're unable to process Form 4868 because our records show the taxpayer's date of death is prior to the year of the extension and the taxpayer is no longer liable for an individual income tax return. If you need an extension for another type of tax, see instructions for Form 7004 or Form 4768."

3.12.212.9.1
(11-15-2019)
IMF Section 01 Document Code 77, Form 4868 and Form 2350

(1) This table shows the fields displayed. See Exhibit 3.12.212-2 and Exhibit 3.12.212-3.

Note: Correction instructions for approved Forms 4868, processed as Program 447XX (Document Code 17 and 19), are in IRM 3.12.10, Revenue Receipts.

Field	Length	Title	Location
01NC	4	Name Control	• Form 4868: Part I, box 1 • Form 2350: Last Name block
01TIN	9	Taxpayer Identification Number	Your social security number block
01MFT	2	Master File Tax Code	
01TXP	6	Tax Period	Form 4868: Above tax year ending date
01TC	3	Transaction Code	
01TDT	8	Transaction Date	
01ED	8	Extended Due Date	Form 4868: City, town, or post office block

3.12.212.9.1.1
(11-20-2017)
Field 01NC - Name Control, Form 4868 and Form 2350

(1) **Invalid Conditions:**

a. The first position is not an alpha character.
b. A character follows a blank.

(2) **Correction Procedures:**

a. Correct coding and transcription.
b. Blank the remaining positions when the taxpayer's last name is less than four characters.

3.12.212.9.1.2
(01-01-2023)
Field 01TIN - Taxpayer Identification Number (TIN), Form 4868 and Form 2350

(1) **Invalid Conditions:**

a. The TIN is less than nine numeric digits.
b. The TIN is all nines.

(2) **Correction Procedures:**

a. Correct coding and transcription.
b. Research for a valid SSN. If one is found, enter in Field 01TIN.
c. If one is not found, SSPND 211 to correspond for a valid SSN.
d. If there is an indication an ITIN will be requested or Form W-7, Application for IRS Individual Taxpayer Identification Number, was submitted, take the following action:

If	And	Then
SSN is not found,	Extension is approved,	Void the DLN using RJECT 640. Return the extension to the taxpayer. On Form 6401, instruct the taxpayer to attach a copy of the extension request to the tax return when it is filed.
SSN is not found,	Extension is not approved,	Void the DLN using RJECT 640.

Note: Taxpayers have the option of having correspondence concerning Form 4868 sent to an agent acting for them. Correspondence is to be mailed to the name and address indicated on Form 4868. If multiple forms are sent to the same address (same preparer is listed for multiple taxpayers), they may be mailed in the same envelope. On Form 6401, indicate the extension is approved to 10/15/2024 unless box 9 on Form 4868 is checked. If box 9 is checked, the extension is approved to 12/16/2024.

e. If a completed Form W-7 is attached and no SSN or ITIN is found, void the DLN using RJECT 640 and route the Form W-7, the extension, and all attachments to the AUSPC ITIN Unit, Austin, TX, 73301-0057.

(3) **Rejects/Suspense Correction:**

a. If the taxpayer responds with a valid SSN, enter in Field 01TIN.
b. If No Reply or undeliverable, search for a valid SSN.

If	Then
SSN is found,	Enter the SSN in Field 01TIN.
SSN is not found,	Void the DLN using RJECT 640.

3.12.212.9.1.3
(11-20-2017)
Field 01MFT - Master File Tax Code, Form 4868 and Form 2350

(1) **Invalid Conditions:**

a. Field 01TC is not 460 and Field 01MFT is 30, or
b. Field 01TC is 460 and Field 01MFT is not 30.

(2) **Correction Procedure:**

a. For IMF extensions, change Field 01MFT to 30 and Field 01TC to 460.

3.12.212.9.1.4
(01-01-2023)
Field 01TXP - Tax Period, Form 4868 and Form 2350

(1) **Invalid Conditions:**

a. Field 01TXP is not numeric.
b. Field 01TXP is not in YYYYMM format.
c. The month is not 01-12.

(2) **Correction Procedures:**

a. Correct coding and transcription.
b. If there is no indication on the extension or an attachment the extension has been filed for another tax period, enter 202312 in Field 01TXP.

3.12.212.9.1.5
(10-31-2016)
Field 01TC - Transaction Code, Form 4868 and Form 2350

(1) The transaction code will always be 460 on IMF extension documents processed using Program 4550X.

3.12.212.9.1.6
(11-20-2017)
Field 01TDT - Transaction Date, Form 4868 and Form 2350

(1) **Invalid Conditions:**

a. The transaction date is not eight numeric digits.
b. The transaction date is not in YYYYMMDD format.
c. The transaction date is prior to 19620101.
d. The transaction date is later than the current date.
e. The first two year digits are not 19 or 20, the 5th and 6th digits are not a valid month (01-12), or the last two digits are not a valid day (01-31) based on the month.

(2) **Correction Procedures:**

a. Correct coding and transcription.
b. If the received date on Form 4868 is invalid, missing, or illegible, see IRM 3.12.212.4.

Note: If the extension is determined to be timely filed, GTSEC 01, enter the correct received date in Field 01TDT, and enter the correct extended due date in Field 01ED.

3.12.212.9.1.7
(01-01-2024)
Field 01ED - Extended Due Date, Form 4868 and Form 2350

(1) Form 4868: The extended due date is edited on the city, town, or post office, state, and ZIP code line.

(2) Form 2350: The extended due date is edited on the city, town, or post office, state, and ZIP code line, or underlined or edited above line 1.

(3) **Invalid Conditions:**

a. The extended due date is not numeric.
b. The first two digits are not 19 or 20, the 5th and 6th digits are not a valid month (01-12), or the last two digits are not a valid day (01-31) based on the month.
c. The extended due date is earlier than due date. See Exhibit 3.12.212-14.
d. The extended due date is not in YYYYMMDD format.

(4) **Correction Procedures: Form 4868:**

a. Correct coding and transcription.
b. Approved extension: Enter 20241015 in Field 01ED for 202312.

Exception: AUSPC only: If this is an extension for longer than 6 months for a taxpayer living and working abroad, enter the appropriate extended due date in Field 01ED no later than 20241215.

c. Denied extension: Enter 20240415 in Field 01ED for 202312. See Exhibit 3.12.212-14. If the extension is for a prior year, enter the due date for that tax period.
d. If Field 01ED is correct, GTSEC 01 and correct Field 01TXP if necessary.

(5) **Correction Procedures: Form 2350:**

a. Correct coding and transcription.
b. If the extension was denied by Code and Edit, enter 20240615 in Field 01ED for 202312. If the extension is for a prior year, enter the due date for that tax period.
c. If the extension was approved by Code and Edit, enter the date underlined on line 1 or edited in the City, town, or post office, state, and ZIP code line in Field 01ED.
d. If the extension date is missing on line 1 of MeF Form 2350 (Program 44750), see IRM 3.11.212.10.3, Line 1 Determining the Extension Date.
e. If Field 01ED is correct, GTSEC 01 and correct Field 01TXP if necessary.

3.12.212.10
(11-20-2017)
Error Codes for IMF Document Code 77, Form 4868 and Form 2350

(1) Use the following instructions to resolve specific error codes for Form 4868 (denied) and Form 2350 (approved and denied) extension requests, Program 4550X (Document Code 77).

Note: Correction instructions for approved Form 4868, processed as Program 447XX (Document Code 17 and 19), are in IRM 3.12.10, Revenue Receipts.

(2) These forms carry no remittance.

3.12.212.10.1
(11-20-2017)
Error Code 004 IMF - EIF/NAP Mismatch, Form 4868 and Form 2350

(1) Screen display for Error Code 004:

Field	Field Name
CL	Clear Code
01NC	Name Control
>>>>	Name Control Underprint
01TIN	Taxpayer Identification Number

3.12.212.10.1.1
(11-20-2017)
Invalid Conditions for Error Code 004

(1) No account is present, or

(2) There is a name control mismatch with the EIF and NAP, or

(3) The EIF and NAP were not accessed or were not operational.

3.12.212.10.1.2
(11-15-2019)
Correction Procedures for Error Code 004, Accounts on the Invalid Segment

(1) Drop the cursor to the bottom of the screen and transmit.

(2) Correct coding and transcription.

(3) If the primary SSN and secondary SSN are transposed on a joint extension, change the information displayed to match the account established on Master File.

(4) If the name control in Field 01NC and on the document are the same, research to determine the correct name control. If IDRS is not available, SSPND 351.

(5) If research shows the account is present at Master File with no name change, enter C in the Clear Code Field.

(6) If research shows the account is on the invalid segment (TIN with an *) with the same name, enter C in the Clear Code Field.

(7) If a different SSN is found, including a x-reference TIN, research the different SSN to verify the SSN belongs to the taxpayer on the extension. If it does, enter the SSN in Field 01TIN.

Note: On Form 4868, taxpayers are instructed to enter an agent's address on the form if they want correspondence to be sent to the agent's address; if there is an agent's name in addition to the taxpayer's, or a c/o address, the address on the extension may not match the taxpayer's address on Master File.

(8) If the taxpayer on the invalid segment has changed their name (the names on the document and on the invalid segment are different, but it is determined to be the same taxpayer), research using ENMOD using the SSN with an * for a pending TC 013 (EP, PN, or CU 013).

a. If there is a pending TC 013 matching the name on the extension, enter C in the Clear Code Field.
b. Research using INOLE for a new name pending under "New SSA N/C" or if the name is now "IRS Valid N/C".
c. If no new name control information is found and there is no TC 013 pending, input a TC 013 to the invalid segment using SSN with an *.
d. After the TC 013 is input, enter C in the Clear Code Field.

Note: When inputting a TC 013, follow local procedures to prevent unpostables. Leave a working trail by notating "TC 013". A TC 013 should not be held up for Quality Review at the end of a cycle.

3.12.212.10.1.3
(04-22-2022)
Correction Procedures for Error Code 004, Accounts on the Valid Segment

(1) Correct coding and transcription.

(2) If the taxpayer on the valid segment has changed their name (the names on the document and on the valid segment are different, but it is determined to be the same taxpayer), and the Social Security Administration (SSA) name control matches the name control on the extension:

a. Research using ENMOD for a pending TC 013 (EP, PN, or CU 013). If there is a pending TC 013 matching the name on the extension, enter C in the Clear Code Field.
b. Research using INOLE to see if a new name is pending under "New SSA N/C" or if the name is now "IRS Valid N/C".
c. If no new name control information is found and there is no TC 013 pending, input a TC 013.
d. After the TC 013 is input, enter C in the Clear Code Field.

Note: When inputting a TC 013, follow local procedures to prevent unpostables. Leave a working trail by notating "TC 013". A TC 013 should not be held up for Quality Review at the end of a cycle.

(3) If the taxpayer on the valid segment has changed their name, the SSA name control does not match the name control on the document, and there is no account on the invalid segment (SSN with an *):

a. Input TC 000 to the invalid segment.
b. After TC 000 is input, enter C in the Clear Code Field.

(4) If the taxpayer on the valid segment has changed their name, the SSA name control does not match the name control on the document, and there is an account for a different taxpayer with the same SSN on the invalid segment, SSPND 211 to correspond for the SSN.

Exception: If Form W-7 is attached or the notation “ITIN to be requested” is on the extension, do not correspond. See (7) below.

(5) If the taxpayer on the valid segment is not the taxpayer on the extension and there is no account on the invalid segment:

a. Input TC 000 to the invalid segment.
b. After TC 000 is input, enter C in the Clear Code Field.

Exception: If the name control on the document matches a previous name control on the valid side, input TC 013. Do not input TC 000 on the invalid side.

(6) If the taxpayer on both the valid and invalid segment of the SSN is not the taxpayer on the extension, SSPND 211 correspond for the SSN.

Exception: If Form W-7 is attached or the notation “ITIN to be requested” is on the extension, do not correspond. See (7) below.

(7) If the name control on the document matches the SSA name control on the valid segment and there is no account on the valid segment, input TC 000 to the valid segment. Enter C in the Clear Code Field.

(8) **ITIN Issues:**

If	And	Then
Form W-7 is attached,	The extension is approved or denied,	Void the DLN using RJECT 640. Transship the extension, Form W-7, and all attachments to the AUSPC ITIN Unit, Austin, TX 73301-0057.

If	And	Then
The notation “ITIN to be requested” is on the extension,	The extension request is approved,	Void the DLN using RJECT 640. Return the extension to the taxpayer. Include a note instructing the taxpayer to attach a copy of the extension request to the Individual Tax Return when it is filed.
The notation “ITIN to be requested” is on the extension,	The extension request is denied,	Void the DLN using RJECT 640.

3.12.212.10.1.4
(01-02-2018)
Correction Procedures for Error Code 004 Reject/Suspense

(1) Correct coding and transcription.

(2) After the suspense period has expired, research for a valid SSN:

a. If found, enter the SSN in Field 01TIN.
b. If no other SSN found, void the DLN using RJECT 640.

3.12.212.10.2
(11-15-2019)
Error Code 005 IMF - Name Control Mismatch NAP/EIF, Form 4868 and Form 2350

(1) Screen display for Error Code 005:

Field	Field Name
CL	Clear Code
01NC	Name Control
>>>>	Name Control Underprint
01TIN	Taxpayer Identification Number

(2) **Invalid Conditions:**

a. There is no account on the NAP or no account present at Master File, but the TIN and name control match on the DM-1 file.
b. There is no account at Master File or the name control does not match the name control at Master File, and there is no match on the DM-1 file.

Note: The underprint may be blank, XXXX, ####, or the same/different name control, depending on the response from the NAP and EIF. An XXXX underprint signifies there is no account on the Master File. A #### underprint signifies there is no account on the Master File, and the transcribed TIN and name control match SSA records.

(3) **Correction Procedures:**

a. Drop the cursor to the bottom of the screen and transmit.
b. Correct coding and transcription.

c. If the name control in Field 01NC and the name control on the document are the same, research to determine the correct name control.

If	Then
A different SSN is found,	Enter the SSN in Field 01TIN after verifying the account matches on INOLE.
No other SSN is found,	SSPND 320. If IDRS is not available, SSPND 351.

d. See IRM 3.12.212.10.1.

3.12.212.10.3
(11-20-2017)
Error Code 011 IMF - NAP Linkage Down, Form 4868 and Form 2350

(1) Screen display for Error Code 011:

Field	Field Name
CL	Clear Code
01TIN	Taxpayer Identification Number
01TXP	Tax Period
01NAI>	Primary NAP Access Indicator
01NRI>	Primary TIN NAP EIF Response Indicator

(2) **Invalid Conditions:**

a. The NAP Request Record did not reach the NAP and/or the NAP Response Record is not received. The SSN validation was not completed.
b. A blank in the NAP Access/Response Indicator signifies a time-out situation, and an X signifies a real-time problem.

Note: Both the NAP Access Indicator and the NAP EIF Response Indicator can be blank or the NAP Access Indicator is X.

(3) **Correction Procedures:**

a. If the NAP Access Indicator and the NAP EIF Response Indicator are both blank or the NAP Access Indicator is X, drop the cursor to the bottom of the screen and transmit.
b. If Error Code 011 redisplays, SSPND 800. The document may be reworked the same day if the NAP-ERS linkage is restored, using GTRECW or GTREC. Follow local procedures.

3.12.212.10.4
(11-20-2017)
Error Code 103 IMF - Invalid MFT, Form 4868 and Form 2350

(1) Screen display for Error Code 103:

Field	Field Name
01MFT	MFT Code
01TC	Transaction Code

(2) **Invalid Conditions:**

a. The MFT Code is not valid with the tax class.
b. The MFT Code is not valid with the transaction code.

(3) **Correction Procedures:**

a. Correct coding and transcription.
b. The tax class must be 2. SSPND 610 if it is not 2.
c. If the tax class is correct, enter 30 in Field 01MFT and 460 in Field 01TC.

3.12.212.10.5
(11-20-2017)
Error Code 107 IMF - Tax Period later than the Current Year, Form 4868 and Form 2350

(1) Screen display for Error Code 107:

Field	Field Name
01TXP	Tax Period
01TDT	Transaction Date

(2) **Invalid Condition:**

a. The tax period is later than the current month and year.

(3) **Correction Procedures:**

a. Correct coding and transcription.
b. If the extension is filed early, SSPND 480, attach Form 4227, and notate the extension should be held and processed after the end of the tax period.

3.12.212.10.6
(01-01-2023)
Error Code 110 IMF - Extended Due Date Missing, Form 4868 and Form 2350

(1) Screen display for Error Code 110:

Field	Field Name
01ED	Extended Due Date

(2) **Invalid Conditions:**

a. The transaction code is 460, and
b. The extended due date is blank.

(3) **Correction Procedures:** Form 4868:

a. Correct coding and transcription.
b. For an approved extension: Enter 20241015 in Field 01ED for 202312. See Exhibit 3.12.212-14.
c. For a denied extension: Enter 20240415 in Field 01ED for 202312. See Exhibit 3.12.212-14. If the extension is for a prior year, enter the due date for that tax period.
d. AUSPC only: If the extension is for a taxpayer abroad who is requesting an extension of time longer than 6 months and the request was timely

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extended date (up to 20241215) in Field 01ED.

Note: If received at another campus, SSPND 650 for transshipment.

(4) **Correction Procedures:** AUSPC Only - Form 2350:

a. Correct coding and transcription.
b. Only Form 2350 (blocking series 400-499) is allowed an extended due date beyond 20241215.
c. If the extension was denied by Code and Edit, enter 20240615 in Field 01ED.
d. If the extension was approved by Code and Edit, enter the date underlined on line 1 or edited in the city, town, or post office, state, and ZIP code line in Field 01ED.

3.12.212.10.7
(11-20-2017)
Error Code 113 IMF - Transaction Date, Form 4868 and Form 2350

(1) Screen display for Error Code 113:

Field	Field Name
01TDT	Transaction Date

(2) **Invalid Condition:**

a. The transaction date is later than the current date.

(3) **Correction Procedures:**

a. Correct coding and transcription.
b. See IRM 3.12.212.4.

3.12.212.10.8
(01-01-2023)
Error Code 135 IMF - Extended Due Date, Form 4868 and Form 2350

(1) Screen display for Error Code 135:

Field	Field Name
01ED	Extended Due Date

(2) **Invalid Conditions:**

a. The extended due date is earlier than the due date.
b. The extended due date is later than the due date plus 6 months, and the file location code (FLC) is not 20 or 21.
c. The extended due date is later than 20241215, FLC is 20 or 21, and the blocking series is not 400-499.

Note: Only Form 2350 (blocking series must be 400-499) is allowed an extended due date beyond 20241215.

(3) **Correction Procedures:**

a. Form 4868: Correct coding and transcription.
b. For an approved extension and no received date is present: Enter 20241015 in Field 01ED.

c. For a denied extension: Enter 20240415 in Field 01ED. See IRM 3.12.212.4 and Exhibit 3.12.212-14. If the extension is for a prior year, enter the due date for that tax period.
d. If the extension is for a taxpayer abroad who is requesting an extension of time longer than 6 months and the request was timely filed, the request must be processed in AUSPC. If received at another campus, SSPND 650 for transshipment.
e. AUSPC only: If the extension is for a taxpayer abroad who is requesting an extension of time longer than 6 months and the request was timely filed, SSPND 610 for renumbering using the International FLC.

Caution: MeF Form 2350 (Program 44750) - If the extension of time to file date on line 1 of Form 2350 is later than 12/15, the extension form **must** be suspended 610 for renumbering as a paper extension form using FLC 20 and Blocking Series 400-499.

(4) **Correction Procedures:**

a. AUSPC Only - Form 2350: Correct coding and transcription.
b. If the extended due date was adjusted for weekend and/or holiday, change the day to the 15th of the month. For example, if Form 2350 shows 07/15/2024, enter 20240715 in Field 01ED.
c. If the document requests an extension of more than 6 months and has been numbered with the incorrect blocking series, SSPND 610 for renumbering using FLC 20 in blocking range 400-499.

Note: MeF Form 2350 (Program 44750) with an extension date on line 1 later than 12/15 must be suspended for renumbering.

d. If the extension was denied by Code and Edit, enter 20240615 in Field 01ED.
e. If the extension was approved by Code and Edit, enter the date underlined on line 1 or edited in the City, town, or post office, state, and ZIP code line in Field 01ED.

3.12.212.10.9
(11-20-2017)
Error Code 999 IMF - End of Year Reformat, Form 4868 and Form 2350

(1) Screen display for Error Code 999:

Field	Field Name
01TXP	Tax Period

(2) **Invalid Condition:**

a. All extensions in Error/Reject status at the end of the processing year will have the End of Period Reformat Indicator.

(3) **Correction Procedure:**

a. Drop the cursor to the bottom of the screen and transmit.

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Exhibit 3.12.212-1 (01-01-2019)

Form 7004 - Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns

01MFT 01CCC

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 01TXP

► **File a separate application for each return.**
► **Go to *www.irs.gov/Form7004* for instructions and the latest information.**

OMB No. 1545-0233

Print or Type	Name	Identifying number
	01NC	01TIN / 01TNT
	Number, street, and room or suite no. (If P.O. box, see instructions.)	
	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).)	

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 01RTC

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 01RCD	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___, 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	RMIT

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

Exhibit 3.12.212-2 (01-01-2019)

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

DETACH HERE

DRAFT

Form **4868**

Department of the Treasury
Internal Revenue Service

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

01TXP

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

OMB No. 1545-0074

2023

Part I Identification

1 Your name(s) (see instructions)
01NC

Address (see instructions)

City, town, or post office
01ED

State

ZIP code

2 Your social security number
01TIN

3 Spouse's social security number

Part II Individual Income Tax

4 Estimate of total tax liability for 2023 . . $

5 Total 2023 payments . . . . . .

6 **Balance due.** Subtract line 5 from line 4. See instructions . . . . . .

7 Amount you're paying (see instructions) .

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

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

For Privacy Act and Paperwork Reduction Act Notice, see instructions later. Cat. No. 13141W Form **4868** (2023)

01TDT
(Received Date)

Exhibit 3.12.212-3 (01-01-2019)

Form 2350 - Application for Extension of Time to File U.S. Income Tax Return

DRAFT

Form **2350**

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File U.S. Income Tax Return 01TXP

For U.S. Citizens and Resident Aliens Abroad Who Expect To Qualify for Special Tax Treatment
See instructions later.
Go to *www.irs.gov/Form2350* for the latest information.

OMB No. 1545-0074

2023

Please print or type.	Your first name and middle initial(s)	Last name 01NC	**Your social security number** 01TIN
	If a joint return, spouse's first name and middle initial(s)	Last name	**Spouse's social security number**
	Home address (number and street). If you have a P.O. box, see instructions.		
File by the due date for filing your return.	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. 01ED		
	Foreign country name	Foreign province/county	Foreign postal code

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

1 I request an extension of time until _____ to file my income tax return for the calendar year 2023, 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 _____

b Date qualifying period begins 01TDT (Received Date); ends _____

c Your foreign home address _____

d Date you expect to return to the United States _____

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 _____ Date _____

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.

(Do not detach)

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.

To Be Completed by the IRS

☐ 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 _____

Director Date

Return Label (Please print or type.)

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

Address (number and street, including suite, room, or apt. no., or P.O. box number)

City or town, province or state, and country (including postal or ZIP code)

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

For Privacy Act and Paperwork Reduction Act Notice, see instructions later. Cat. No. 11780H Form **2350** (2023)

Exhibit 3.12.212-4 (11-20-2017)

Form 8892 - Application for Automatic Extension of Time to File Form 709 and/or Payment of Gift/Generation-Skipping Transfer Tax

01MFT

Form **8892**
(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File Form 709 and/or Payment of Gift/Generation-Skipping Transfer Tax
Go to *www.irs.gov/Form8892* for the latest information.

01TXP

OMB No. 1545-1913

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

Before you begin: Be sure that you have read the chart below to see if you must use Form 8892.

IF you...	AND you...	THEN...
file Form 4868 or Form 2350	do not expect to owe gift and/or GST tax	do not use Form 8892.
file Form 4868 or Form 2350	expect to owe gift and/or GST tax	use Form 8892-V, Payment Voucher, (below) to pay gift and/or GST tax.
need to extend the time to file Form 709	are not requesting an extension for your individual income tax return	use Form 8892. See instructions.

Part I **Identification**

Type or print

1 Your first name and initial | Last name 01NC | 2 Social security number 01TIN 01PRE

Street address (or P.O. box if mail is not delivered to street address)

City, town, or post office; state; and ZIP code 01ED

Part II **Automatic Extension of Time To File Form 709 (Section 6081)**

01TDT (Received Date)

If you are applying for an automatic 6-month extension of time to file Form 709 but are not applying for an extension of time to file your individual income tax return, check here. See instructions . . . . . ☐

If the donor died during the year, enter the date of death (mo., day, year) _____ .

Detach Here and Mail With Your Payment

Form **8892-V**
(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

Payment Voucher
Use this voucher when making a payment of gift and/or GST tax.

OMB No. 1545-1913

Part III **Payment of Gift (and/or Generation-Skipping Transfer) Tax**

1 Tax year	2 Amount of gift tax paid	3 Amount of GST tax paid (from Form 709) (see instructions)
20	$	$

Complete if you file Part III only. (Type or print)

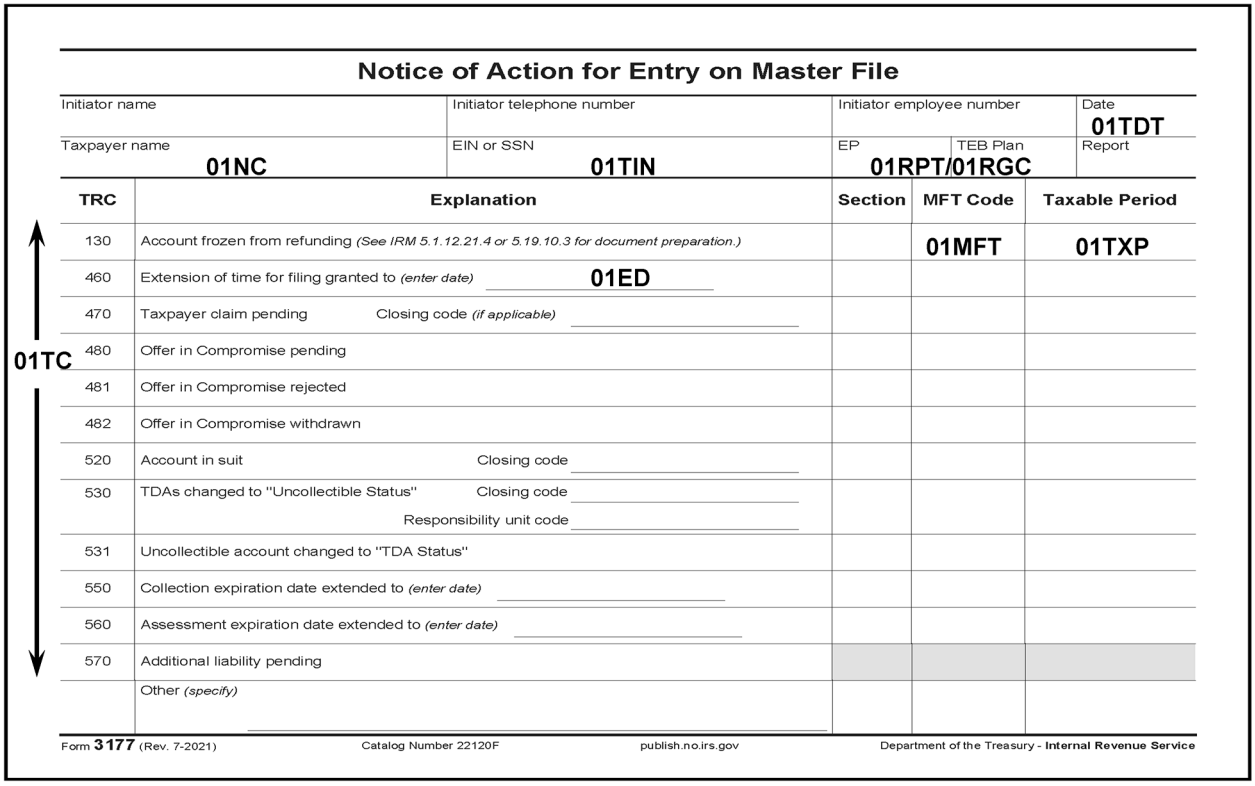
4 Your first name and initial | Last name | 5 Social security number

Street address (or P.O. box if mail is not delivered to street address)

City, town, or post office; state; and ZIP code

For Privacy Act and Paperwork Reduction Act Notice, see page 3. Cat. No. 37700N Form **8892** (Rev. 12-2022)

Exhibit 3.12.212-5 (02-18-2016)
Form 3177 - Notice of Action for Entry on Master File



Notice of Action for Entry on Master File

Initiator name	Initiator telephone number	Initiator employee number	Date
			01TDT

Taxpayer name	EIN or SSN	EP / TEB Plan	Report
01NC	01TIN	01RPT/01RGC	

TRC	Explanation	Section	MFT Code	Taxable Period
130	Account frozen from refunding *(See IRM 5.1.12.21.4 or 5.19.10.3 for document preparation.)*		01MFT	01TXP
460	Extension of time for filing granted to *(enter date)* 01ED			
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			
	Other *(specify)*			

01TC

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

FIELD	# OF CHARACTERS	ENTRY
01NC	4	Enter the Name Control
01TIN	9	Enter the TIN
01MFT	2	Enter the MFT
01TXP	6	Enter the Tax Period
01TC	3	Circle the Transaction Code (460)
01TDT	8	Enter the Received Date
01ED	8	Enter the New Expiration Date
01RPT	3	Enter the Plan Number
01RGC	1	Enter the EO Group Code

Exhibit 3.12.212-6 (02-18-2016)
Form 5466-B - Multiple Record of Disclosure

Multiple Record of Disclosure

☐ IMF ☐ 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	7. Reviewed By *(Name)*	8. MFT Account Code **01MFT** 00	9. Transaction Code **01TC** 120

Serial	Name Control	SSN/EIN	Tax Period *(YYYYMM)*	Disclosure Date *(MMDDYYYY)*	Nature of Disclosure Code	Agency Code	Purpose Code	ADP Source Code
00	**01NC**	**01TIN / 01PRE**	**01TXP**	**01TDT**	**01DC**			**01ADP**
01								
02								
03								
04								
05								
06								
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Form **5466-B** (Rev. 8-98) Cat. No. 63063P Department of the Treasury - Internal Revenue Service

Exhibit 3.12.212-7 (01-01-2024)

Form 7004 Due Dates - Form 706-GS(D), Form 706-GS(T), Form 1042, and Non-Master File returns

Form 7004 extension requests for Form 706-GS (D), Form 706-GS (T), and Form 1042 are always filed for a calendar year, and timely requests are granted a 6-month extension. See the following chart for dates for processing these Form 7004 extension requests.

Form 7004 Due Dates - Form 706-GS(D), Form 706-GS(T), and Form 1042

Form	Timely Postmark Date		Master File Generated Extended Date	# #
Form 706-GS (D), Form 706-GS (T)	04/15/2024		10/15/2024	#
1042	03/15/2024		09/15/2024	#

Form 7004 extension requests for Non-Master File returns Form 8612, Form 8613, Form 8725, Form 8831, Form 8876, Form 8924, and Form 8928 are processed at KCSPC, and are granted a 6-month extension. See IRM 3.12.212.2.3.

Note: For taxpayers in Maine and Massachusetts with Tax Period 202312, the timely postmark date is April 17, 2024.

Exhibit 3.12.212-8 (01-01-2024)

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

Timely extension requests for the following forms are granted a $5\frac{1}{2}$-month extension:

- **Form 1041 (estate other than a bankruptcy estate)**
- **Form 1041 (trust)**

Timely extension requests for the following forms are granted a 6-month extension:

- **Form 1041 (bankruptcy estate only)**
- **Form 1041-N**
- **Form 1041-QFT**

See the chart below for dates for processing Form 7004 extension requests for Form 1041, Form 1041-N, and Form 1041-QFT, which are due $3\frac{1}{2}$ months after the tax period ends.

Note: For taxpayers in Maine and Massachusetts with Tax Period 202312, the timely postmark date is April 17, 2024.

Tax Period	Timely Postmark Date		Master File Generated Extended Date $5\frac{1}{2}$ months	Master File Generated Extended Date 6 months	# #
202308	12/15/2023		05/31/2024	06/15/2024	#
202309	01/16/2024		06/30/2024	07/15/2024	#
202310	02/15/2024		07/31/2024	08/15/2024	#
202311	03/15/2024		08/31/2024	09/15/2024	#
202312	04/15/2024		09/30/2024	10/15/2024	#
202401	05/15/2024		10/31/2024	11/15/2024	#
202402	06/17/2024		11/30/2024	12/15/2024	#
202403	07/15/2024		12/31/2024	01/15/2025	#
202404	08/15/2024		01/31/2025	02/15/2025	#
202405	09/16/2024		02/28/2025	03/15/2025	#
202406	10/15/2024		03/31/2025	04/15/2025	#
202407	11/15/2024		04/30/2025	05/15/2025	#
202408	12/16/2024		05/31/2025	06/15/2025	#
202409	01/15/2025		06/30/2025	07/15/2025	#

Exhibit 3.12.212-9 (01-01-2024)

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

Timely extension requests for the following forms are due $2\frac{1}{2}$ months after the tax period ends and are granted a 6-month extension. See the chart below for dates for processing Form 7004 extension requests for:

- **Form 1065**
- **Form 1066**
- **Form 1120-S**
- **Form 3520-A** (see Exception)
- **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.

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

Note: For taxpayers in Maine and Massachusetts with Tax Period 202312, the timely postmark date is April 17, 2024.

Tax Period	Timely Postmark Date		Automatic Extended Due Date	#
202309	12/15/2023		06/15/2024	#
202310	01/16/2024		07/15/2024	#
202311	02/15/2024		08/15/2024	#
202312	03/15/2024		09/15/2024	#
202401	04/15/2024		10/15/2024	#
202402	05/15/2024		11/15/2024	#
202403	06/17/2024		12/15/2024	#
202404	07/15/2024		01/15/2025	#
202405	08/15/2024		02/15/2025	#
202406	09/16/2024		03/15/2025	#
202407	10/15/2024		04/15/2025	#
202408	11/15/2024		05/15/2025	#
202409	12/16/2024		06/15/2025	#
202410	01/15/2025		07/15/2025	#

Exhibit 3.12.212-10 (01-01-2024)

Form 7004 Due Dates - Form 1120 series (except Form 1120-C, Form 1120-POL, Form 1120-S, and Form 1120-F with box 2 or 4 checked)

Extension requests for most Form 1120 series filers (except Form 1120-C, Form 1120-POL, Form 1120-S, and Form 1120-F with box 2 or 4 checked) are due $3\frac{1}{2}$ months after the tax period ends, and timely requests are granted a 6-month extension. However, C corporation returns whose tax year ends in June (YYYY06) are due $2\frac{1}{2}$ months after the tax period ends, and timely requests are granted a 7-month extension. See the chart below for dates for processing Form 7004 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**

Exception:

For Form 1120-S, see Exhibit 3.12.212-9.
For Form 1120-C, see Exhibit 3.12.212-11.
For Form 1120-POL, see Exhibit 3.12.212-12.
If Form 7004 line 4 box is checked or CFR section 1.6081-5 is notated, see Exhibit 3.12.212-13.

Note: For taxpayers in Maine and Massachusetts with Tax Period 202312, the timely postmark date is April 17, 2024.

Tax Period	Timely Postmark Date		Master File Generated Extended Due Date	# #
202308	12/15/2023		06/15/2024	#
202309	01/16/2024		07/15/2024	#
202310	02/15/2024		08/15/2024	#
202311	03/15/2024		09/15/2024	#
202312	04/15/2024		10/15/2024	#
202401	05/15/2024		11/15/2024	#
202402	06/17/2024		12/15/2024	#
202403	07/15/2024		01/15/2025	#
202404	08/15/2024		02/15/2025	#
202405	09/16/2024		03/15/2025	#
202406	09/15/2024		04/15/2025	#
202407	11/15/2024		05/15/2025	#
202408	12/16/2024		06/15/2025	#

Exhibit 3.12.212-10 (Cont. 1) (01-01-2024)

Form 7004 Due Dates - Form 1120 series (except Form 1120-C, Form 1120-POL, Form 1120-S, and Form 1120-F with box 2 or 4 checked)

Tax Period	Timely Postmark Date		Master File Generated Extended Due Date	# #
202409	01/15/2025		07/15/2025	#

Exhibit 3.12.212-11 (01-01-2024)
Form 7004 Due Dates - Form 1120-C

Timely extension requests for Form 1120-C (as described in IRC 6072(d)) are due $8\frac{1}{2}$ months after the tax period ends and are granted a 6-month extension. See the chart below for dates for processing Form 7004 extension requests for Form 1120-C:

Note: For cooperatives not described in IRC 6072(d), see IRM 3.11.212.8.3.1, Form 7004 for Form 1120-C - Ogden Submission Processing Center (OSPC).

Note: For taxpayers in Maine and Massachusetts with Tax Period 202312, the timely postmark date is April 17, 2024.

Tax Period	Timely Postmark Date		Automatic Extended Due Date	# #
202303	12/15/2023		06/15/2024	#
202304	01/16/2024		07/15/2024	#
202305	02/15/2024		08/15/2024	#
202306	03/15/2024		09/15/2024	#
202307	04/15/2024		10/15/2024	#
202308	05/15/2024		11/15/2024	#
202309	06/17/2024		12/15/2024	#
202310	07/15/2024		01/15/2025	#
202311	08/15/2024		02/15/2025	#
202312	09/16/2024		03/15/2025	#
202401	10/15/2024		04/15/2025	#
202402	11/15/2024		05/15/2025	#
202403	12/16/2024		06/15/2025	#
202404	01/15/2025		07/15/2025	#

Exhibit 3.12.212-12 (01-01-2024)
Form 7004 Due Dates - Form 1120-POL

Form 1120-POL filers may or may not be incorporated, and extension requests are due $3\frac{1}{2}$ months after the tax period ends, regardless of tax period ending month. Timely extension requests for Form 1120-POL filers will be granted a 6-month extension, regardless of tax period ending month.

Exception: If Form 7004 line 4 box is checked or CFR section 1.6081-5 is indicated, see Exhibit 3.12.212-13.

See the following chart for dates for processing Form 7004 extension requests for Form 1120-POL.

Note: For taxpayers in Maine and Massachusetts with Tax Period 202312, the timely postmark date is April 17, 2024.

Tax Period	Timely Postmark Date		Extended Due Date	# #
202308	12/15/2023		06/15/2024	#
202309	01/16/2024		07/15/2024	#
202310	02/15/2024		08/15/2024	#
202311	03/15/2024		09/15/2024	#
202312	04/15/2024		10/15/2024	#
202401	05/15/2024		11/15/2024	#
202402	06/17/2024		12/15/2024	#
202403	07/15/2024		01/15/2025	#
202404	08/15/2024		02/15/2025	#
202405	09/16/2024		03/15/2025	#
202406	10/15/2024		04/15/2025	#
202407	11/15/2024		05/15/2025	#
202408	12/16/2024		06/15/2025	#
202409	01/15/2025		07/15/2025	#

Exhibit 3.12.212-13 (01-01-2024)
Form 7004 Due Dates - Line 4 box is checked

Certain foreign and domestic corporations and certain partnerships are entitled to an automatic extension of time to file and pay under 26 CFR 1.6081-5. These entities don't need to file an extension form to take the automatic extension. If unable to file by the end of that period, these entities may file Form 7004 and check the box on line 4, or notate Section 1.6081-5, to request more time to file the return. This extension request is timely filed if postmarked on or before the 15th day of the 6th month after the tax year. The additional extension period is 3 months for partnerships and S corporations, and 4 months for C corporations and filers of Form 1120-POL. Master File generates the 3- or 4-month extended due date as appropriate to the type of tax return.

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

Note: For taxpayers in Maine and Massachusetts with Tax Period 202312, the timely postmark date is April 17, 2024.

Tax Period	Timely Postmark Date		Master File Generated Extended Date for Form 1065 and Form 1120-S	Master File Generated Extended Date for Form 1120 series (except Form 1120-C and Form 1120-S)	# #
202307	01/16/2024		04/15/2024	05/15/2024	#
202308	02/15/2024		05/15/2024	06/15/2024	#
202309	03/15/2024		06/15/2024	07/15/2024	#
202310	04/15/2024		07/15/2024	08/15/2024	#
202311	05/15/2024		08/15/2024	09/15/2024	#
202312	06/17/2024		09/15/2024	10/15/2024	#
202401	07/15/2024		10/15/2024	11/15/2024	#
202402	08/15/2024		11/15/2024	12/15/2024	#
202403	09/16/2024		12/15/2024	01/15/2025	#
202404	10/15/2024		01/15/2025	02/15/2025	#
202405	11/15/2024		02/15/2025	03/15/2025	#
202406	12/16/2024		03/15/2025	04/15/2025	#

Exhibit 3.12.212-14 (01-01-2024)
Form 4868 Due Dates

Timely filed Form 4868 extension requests will be granted a 6-month extension. Use the following chart when processing Form 4868 for a fiscal tax period.

Note: When Form 4868 box 8 or 9 is checked, the timely postmark date and delinquent received date is 2 months later than shown in the chart below. For example, if box 8 or 9 is checked for tax period 202312, #

Note: For taxpayers in Maine and Massachusetts with Tax Period 202312, the timely postmark date is April 17, 2024.

Tax Period	Timely Postmark Date		Master File Generated Extended Due Date	# #
202309	01/16/2024		07/15/2024	#
202310	02/15/2024		08/15/2024	#
202311	03/15/2024		09/15/2024	#
202312	04/15/2024		10/15/2024	#
202401	05/15/2024		11/15/2024	#
202402	06/17/2024		12/15/2024	#
202403	07/15/2024		01/15/2025	#
202404	08/15/2024		02/15/2025	#
202405	09/16/2024		03/15/2025	#
202406	10/15/2024		04/15/2025	#
202407	11/15/2024		05/15/2025	#
202408	12/16/2024		06/15/2025	#
202409	01/15/2025		07/15/2025	#

Exhibit 3.12.212-15 (01-01-2019)
Error Code 026 Flowchart - Form 7004

Error Code 026 Flow Chart

1) Drop cursor to bottom of screen and transmit – does the EC 026 redisplay?

Please Note: If it is determined that Field 01TXP should be changed, before making any corrections, you **must** determine the timeliness of the extension based on the corrected tax period.

Yes

2) Is the Tax Period transcribed and edited correctly?

No → Enter the correct information in Field 01TXP.

Yes

3) Is the Form Code 01 (706-GS(D)), 02 (706-GS(T)), or 08 (1042)?

Yes → Tax period month must be 12. Change month in 01TXP to 12.

No

4) Is the TIN transcribed correctly? **Note:** 01TNT must be 2 unless TIN is an SSN and Form Code is 01.

No → Make necessary corrections to 01TNT and 01TIN.

Yes

5) Is this a short period with the initial, final, change of accounting period or consolidated return box checked? **Or** is there an acceptable explanation (IRC Section or Rev. Proc. quoted) attached?

Yes → Enter W in Field 01CCC (or change 01TXP to match underprint month in current year if CCC L is present. If this makes the return timely, delete CCC L.)

No

Research INOLES and ENMOD

6) Does the FYM on INOLE or ENMOD agree with the FYM on the extension?

Yes → Enter C in the Clear Code Field.

No

7) Is there a posted or pending (PN) TC 016, 053, 054, 055, 057, 058 or 059 that will change the FYM to agree with the FYM on the extension?

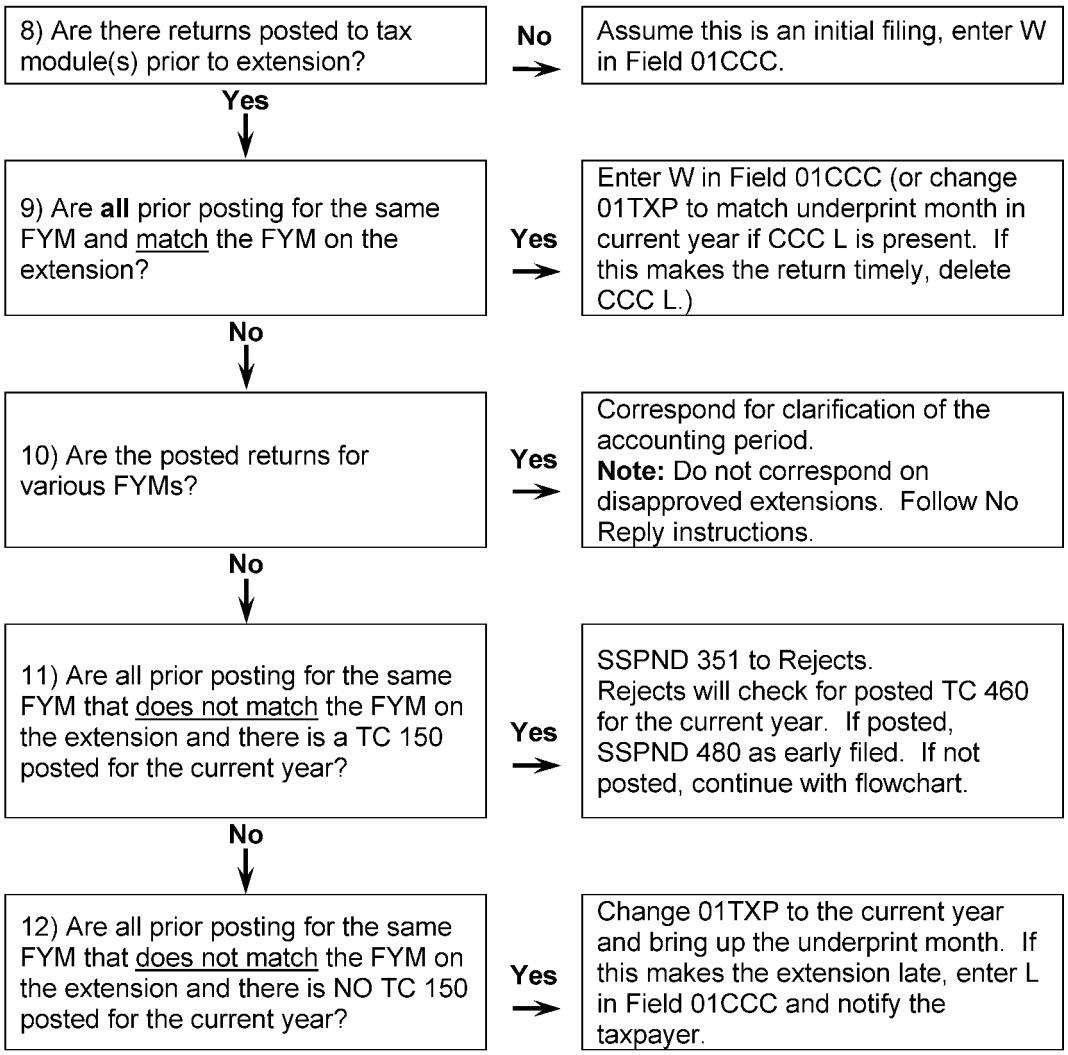
Yes → Enter C in the Clear Code Field.

No

(Continued on next page)

Exhibit 3.12.212-15 (Cont. 1) (01-01-2019)
Error Code 026 Flowchart - Form 7004

Research BMFOLI



(Reply/No Reply continued on next page)

Exhibit 3.12.212-15 (Cont. 2) (01-01-2019)
Error Code 026 Flowchart - Form 7004

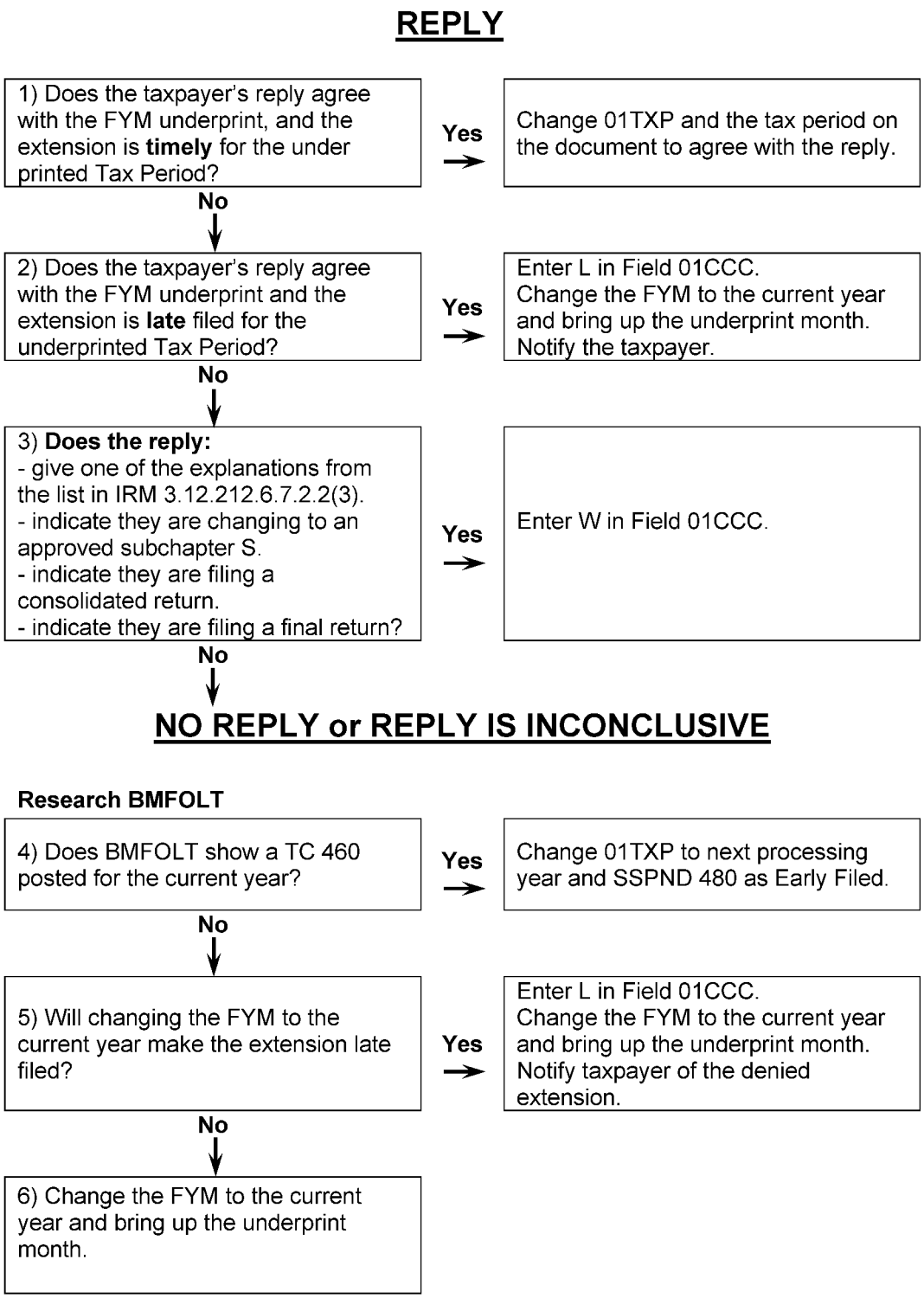


Exhibit 3.12.212-16 (01-01-2023)
Form 5260 - Quick Note

Department of the Treasury
Internal Revenue Service

IRS

Date

Re: Your inquiry dated
04/05/2024
Taxpayer Identification Number *(last 4 digits)*
XXXX
Tax period
December 31, 2023

DEAR TAXPAYER:

- Include your name, employee number, and telephone number
- Specify what information is needed and what action will be taken if no reply
- Must be brief and concise
- Be sure to specify the type of document and the tax period
- Create original and one copy
- Request the taxpayer return a copy with the reply
- Include a return envelope and return address

Your telephone number	Best time to call during normal working hours	
802-555-1234		
Your signature	Title	Employee number
Amber Black	**TAX EXAMINER**	**0000011111**

Form **5260** (Rev. 7-2015) Catalog Number 42403P publish.no.irs.gov Department of the Treasury - **Internal Revenue Service**

Exhibit 3.12.212-17 (01-01-2024)

Disaster Extension Due Dates - State by FEMA (Federal Emergency Management Agency) Number

If the extension request is due on or after the disaster period begin date, and on or before 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
Hawaii	08/08/2023	02/15/2024	4724-DR	Wildfires
* Florida	08/27/2023	02/15/2024	3596-EM	Tropical Storm Idalia
South Carolina	08/29/2023	02/15/2024	3597-EM	Hurricane Idalia
* Florida	08/27/2023	02/15/2024	4734-DR	Hurricane Idalia

Disaster periods may sometimes overlap if there are multiple disasters that occur in a state. The extension request would be timely filed 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.

Exhibit 3.12.212-18 (01-01-2023)
Glossary and Acronyms

GLOSSARY	DEFINITION
ACTION CODES	Numeric codes edited in the bottom center margin of a return to reject documents and identify the reason the document has been rejected.
ACTION TRAIL	A notation in the lower left side margin on page 1 of a return which indicates or explains an action taken.
ALPHA CHARACTER	A letter of the alphabet.
APPLICATION FOR TAXPAYER ASSISTANCE ORDER	An application for relief from significant hardship usually requested by the taxpayer on Form 911.
ATTORNEY-IN-FACT	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).
AUTOMATIC DATA PROCESSING (ADP)	The handling and processing of data by mechanical and/or electronic equipment.
BATCH	A group of blocks of documents. A batch can't contain more than 20 blocks.
BLOCK	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.)
BUSINESS MASTER FILE (BMF)	A magnetic tape file containing information about taxpayers filing business returns and related documents.
CALENDAR YEAR	A tax year that begins January 1 and ends on December 31.
CAPTION AREA	The area on a return which includes the taxpayer's TIN, name, and address.
CENTRALIZED AUTHORIZATION FILE (CAF)	Computerized system of records which houses authorization information from Powers of Attorney (POAs), Tax Information Authorizations (TIAs) and estate tax returns. The CAF system contains two types of records: 1. Taxpayer records 2. Representative records
CODING	Placing symbols that have specific meanings on returns. These codes direct the computer to perform certain programmed functions.

Exhibit 3.12.212-18 (Cont. 1) (01-01-2023)
Glossary and Acronyms

GLOSSARY	DEFINITION
COMPUTER CONDITION CODE (CCC)	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.
CORRESPONDENCE ACTION SHEETS (CAS)	Forms used to request information from the taxpayer. Some are mailed to the taxpayer with the return, others generate a letter.
CURRENT YEAR RETURN	For processing in 2024, a Current Year Return is a return filed for tax year 2023.
DATA	All information reported or coded on forms, schedules, and attachments.
DECEDENT RETURN	A return filed for a deceased taxpayer.
DELINQUENT RETURN	A return filed after the due date without an approved extension.
DOCUMENT	Written information, (e.g., forms, schedules and attachments).
DOCUMENT LOCATOR NUMBER (DLN)	A fourteen-digit number assigned to every return and document input through the Automatic Data Processing (ADP) system.
DUMMYING	The act of transferring information provided by the taxpayer onto a required transcribed form/ schedule.
EDITING	Preparing returns and attachments for data entry or other transcription processes by correcting entries and entering edit marks.
EMPLOYER IDENTIFICATION NUMBER (EIN)	A nine-digit number that identifies the account of a business taxpayer on the Business Master File.
ENTRY	Any type of mark entered by, or edited for, the taxpayer.
ERROR RESOLUTION SYSTEM (ERS)	A system for the examination and correction of returns rejected due to taxpayer and processing errors.
FIDUCIARY RETURN	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.
FILING STATUS (FS)	A category determining the standard deduction and tax rate based on the taxpayer's marital status and living situation.

Exhibit 3.12.212-18 (Cont. 2) (01-01-2023)
Glossary and Acronyms

GLOSSARY	DEFINITION
FISCAL YEAR	A tax year which ends on a date other than December 31.
FORM	An IRS document identified by a number, e.g., Form 1040.
HARDSHIP	An indication of severe consequences for a taxpayer caused by the normal application of IRS regulations and procedures. Although a determination of hardship is highly subjective, the work leader must be consulted if a particular situation may be considered for referral to the Taxpayer Advocate Service (TAS).
INDIVIDUAL MASTER FILE (IMF)	A magnetic tape file containing information about taxpayers filing individual income tax returns and related documents.
INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN)	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.
INJURED SPOUSE	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.)
INNOCENT SPOUSE ELECTION	An election made by a person who filed a joint return or didn't file a return jointly in a community property state, and later claims the understatement of tax is attributable to an erroneous item of the other spouse of which the claimant had no knowledge or reason to know. The claimant must establish that it would be inequitable to hold the claimant liable. 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)	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.

Exhibit 3.12.212-18 (Cont. 3) (01-01-2023)
Glossary and Acronyms

GLOSSARY	DEFINITION
INTEGRATED SUBMISSION AND REMITTANCE PROCESSING SYSTEM (ISRP)	A computerized system which will convert paper tax and information documents and remittances received by IRS into perfected electronic records of taxpayer data.
INTERNATIONAL RETURN	A return on which income is excluded or not reported because of revenues from, payments to, or residence in a foreign country.
JULIAN DATE	A calendar date expressed as the number of days since the beginning of the year. For example, February 1 is Julian Date 032.
JURAT	The perjury statement required in the signature area of a tax return, form, or schedule.
LOCKBOX	The process whereby remittances and documents are mailed to a designated P.O. Box at a commercial bank.
MASTER FILE	A magnetic tape record which contains taxpayer accounts.
MISBLOCKED RETURN	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.
MISFILED RETURN	A Form 1040, filed when a BMF form should have been filed instead.
NAME CONTROL	The first four characters of the taxpayer's surname. Also used for dependents, qualifying children, childcare providers, etc.
NON-REMIT RETURN	A tax return filed without a payment attached.
NON-RESIDENT ALIEN (NRA)	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.
NUMERIC CHARACTER	A number or numeral 0 through 9.
PERFECTING	Making returns acceptable for data entry through editing procedures.
PIPELINE	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.

Exhibit 3.12.212-18 (Cont. 4) (01-01-2023)
Glossary and Acronyms

GLOSSARY	DEFINITION
POWER OF ATTORNEY (POA)	A form authorizing a representative to perform certain acts on the taxpayer's behalf.
PRIMARY TAXPAYER	The taxpayer who is listed first on the name line caption of a joint return, regardless of whether that taxpayer is male or female.
PRIMARY TAXPAYER IDENTIFICATION NUMBER (P-TIN)	The TIN associated with the taxpayer who is listed first on the name line of the caption.
PRIOR YEAR RETURN	A return for a tax period prior to the current tax year.
PROCESSABLE RETURN	A return which meets all the requirements for ISRP input.
RECEIVED DATE	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.)
REMIT RETURN	A tax return filed with a payment attached.
REMITTANCE	A check, money order, or cash sent in with a return.
REMITTANCE PROCESSING SYSTEM (RPS)	A computer controlled system through which payments and documents may be processed at a single multi-functional workstation.
RETURN	A legal document used by the taxpayer to report income, deductions, and tax liability.
RETURN DUE DATE	The date in which the return is due to the Internal Revenue Service.
SECONDARY TAXPAYER	The taxpayer who is listed second on the name line caption of a joint return, regardless of whether that taxpayer is male or female.
SECONDARY TAXPAYER IDENTIFICATION NUMBER (S-TIN)	The TIN associated with the taxpayer whose name appears second on a joint return.
SELF-EMPLOYMENT TAX	Social Security tax levied on self-employment income. This tax is computed on Schedule SE.
SIGNIFICANT ENTRY	Any positive or negative number or dollar amount other than zero.
SOCIAL SECURITY NUMBER (SSN)	A nine-digit number identifying the account of an individual on the Individual Master File.

Exhibit 3.12.212-18 (Cont. 5) (01-01-2023)
Glossary and Acronyms

GLOSSARY	DEFINITION
TAX EXAMINER (TE) STAMP	A rubber stamp containing a unique identifying number of the Code & Edit tax examiner working the return.
TAX PERIOD	The time covered by a particular return represented by the year and month in which the period ends. For example, "202312" stands for the tax year ending December 31, 2023.
TAXPAYER ADVOCATE SERVICE (TAS)	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 than an IRS system or procedure is not working as it should.
TAXPAYER IDENTIFICATION NUMBER (TIN)	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 (EIN).
TRANSACTION CODE (TC)	A three-digit numeric code defining the precise nature of an action posted to the Master File.
TRANSCRIPTION	The process of transferring information from documents to a computer-readable form. Also called data conversion, input, and entry.
UNCOMPUTED RETURN	A tax return filed by a taxpayer who chooses to have the IRS compute the tax or refund due.
UNPOSTABLES	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.
UNPROCESSABLE DOCUMENT	A document which can't be perfected for the ADP system, usually because of incomplete information.

Exhibit 3.12.212-18 (Cont. 6) (01-01-2023)
Glossary and Acronyms

ACRONYM	DEFINITION
ACA	Affordable Care Act
ADM	Administrator
ADP	Automatic Data Processing
AGI	Adjusted Gross Income
AIL	Additional Information Line
AKA	Also Known As
AP	Approved Paragraph
APO	Army Post Office
AUSPC	Austin Submission Processing Campus
AWS	Alternative Work Schedule
BMF	Business Master File
BOB	Block Out of Balance
CAF	Centralized Authorization File
CAS	Correspondence Action Sheet
CCC	Computer Condition Code
COMM	Commissioner
CONS	Conservator
CP	Computer Paragraph
CPA	Certified Public Accountant
CSPC	Cincinnati Submission Processing Campus
CY	Calendar Year
DECD	Deceased
DLN	Document Locator Number
DOD	• Date of Death • Department of Defense
DPO	Diplomatic Post Office
EGA	Ethics in Government Act
EIN	Employer Identification Number
ELF	Electronic Filing
ERS	Error Resolution System
ES	Estimated Tax

Exhibit 3.12.212-18 (Cont. 7) (01-01-2023)
Glossary and Acronyms

ACRONYM	DEFINITION
EXEC	Executor
FICA	Federal Insurance Contribution Act
FPO	Fleet Post Office
FS	Filing Status
FSPC	Fresno Submission Processing Campus
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
IRSN	Internal Revenue Service Number
ISRP	Integrated Submission and Remittance Processing System
ITIN	Individual Taxpayer Identification Number
KCSPC	Kansas City Submission Processing Campus
KITA	Killed in Terrorist Action
MCC	Martinsburg Computing Center
MeF	Modernized e-File
MFS	• Married Filing Separately • Multiple Filing Status
MFT	Master File Tax
NAICS	North American Industry Classification System.
NCOA	National Change of Address
NMF	Non-Master File

Exhibit 3.12.212-18 (Cont. 8) (01-01-2023)
Glossary and Acronyms

ACRONYM	DEFINITION
NMI	No Middle Initial
NO	National Office
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
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	• Special Processing Code • Submission Processing Center
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

Exhibit 3.12.212-18 (Cont. 9) (01-01-2023)
Glossary and Acronyms

ACRONYM	DEFINITION
USPS	United States Postal Service
VA	Veterans Administration
VITA	Volunteer Income Tax Assistance
W/H	Withholding

A

Acronyms Exhibit 83

G

Glossary Exhibit 83