

IRM PROCEDURAL UPDATE

DATE: 03/04/2025

NUMBER: ts-03-0325-0300

SUBJECT: Update for IRS No. 150

AFFECTED IRM(s)/SUBSECTION(s): 3.11.23

CHANGE(s):

IRM 3.11.23.11(12) - Updated table.

(12) Edit the Received Date as follows:

If	And	Then
# [REDACTED] [REDACTED] # ,		The return is considered timely.
The due date falls on a weekend or legal holiday,		The return is timely if postmarked by the first business day following the weekend or legal holiday.
The IRS received date stamp is after # [REDACTED] # of the legal or extended due date,	The postmark or shipment date is on or before the legal or extended due date,	Edit the IRS Received Date to agree with the postmark or shipment date. Note: The postmark or shipment date includes returns delivered by: • U.S. Postal Service, • Private Delivery Services (PDS), e.g., Federal Express Corporation (FedEx) or United Parcel Service (UPS), "designated" by the IRS and delivered via an acceptable type of service. See IRM 3.10.72, Receiving, Extracting, and Sorting, for a list of designated Private Delivery Services and types of services, or • Returns with a Foreign Postmark. Caution: # [REDACTED]

		 Note: For certified mail only- If a postmark is not present, look for a USPS.com Track & Confirm record attached to the return (should be in front of the envelope). Use the Acceptance date on the record to determine timeliness and follow normal editing procedures. See the due dates charts below in paragraph 13. If the USPS.com Track & Confirm record is not attached, take no action.
Two or more dates are stamped on the return,		a. Use the earliest IRS stamped Received Date. b. Circle all other dates (handwritten or stamped) not needed for transcription. Note: Treat Received Dates that are circled out by another function as if they are not present.
A Federal return is addressed to the IRS,	Delivered to a State Agency,	Use the postmark date as the IRS Received Date.
Federal return is addressed to a State Agency,		Use the IRS Received Date stamp as the IRS Received Date.
Envelope is attached to the return,	The return is timely,	Check envelopes for remittance, if found hand carry to the manager.
The only Received Date on the return is a TAS or Chief Counsel Received Date,		Circle out the TAS or Chief Counsel Received Date and edit the IRS Received Date according to instructions.

IRM 3.11.23.16.7(2) - Corrected title and added exception to clarify IRS Number 150.

Perfection of the IRS Number. Area (Part I and Part II)

(1) Underline every IRS Number with an amount present in Part I of Form 720 up to a maximum of 25 entries. Integrated Submission and Remittance Processing (ISRP) has the capability to enter a maximum of 25 dollar amounts and 25 IRS Numbers for Part I taxes.

Any line marked with a # is for Official Use Only

Caution: If there is an amount reported for the IRS Number 136 (Taxable Medical Devices), **ensure this is included** in the 25 edited IRS Numbers.

(2) Underline every IRS Number with an amount present in Part II of Form 720. ISRP has the capability to enter a maximum of 12 dollar amounts and 12 IRS Numbers for Part II taxes.

Caution: If there is an amount reported for the IRS Number 133 (Patient-Centered Outcomes Research (PCOR) Fee) on a 2nd quarter Form 720 for PCOR taxes, **ensure it is included** in the edited IRS Numbers.

Caution: If the IRS number 150 has an amount listed, it **MUST** be included.

Exception: If the IRS number 150 has a value that is zero or blank and Form 7208 is **not** attached, do not underline.

Exception: If Form 720 is filed for the 1st, 3rd, and/or 4th quarter with zero, N/A, none, - (dash), etc., entered as the PCOR amount, **do not underline the IRS Number 133** so transcription does not pick it up. See IRM 3.11.23.16.1.3, the IRS Number 133, Patient-Centered Outcomes Research Fee Perfection, for more information.