IRM PROCEDURAL UPDATE

DATE: 05/31/2017

NUMBER: wi-03-0517-0938

SUBJECT: Error Code 107 Correction Procedures (Forms 4868 (Approved Extension Forms Processing))

AFFECTED IRM(s)/SUBSECTION(s): 3.12.10.4.9.1

Change(s):

IRM 3.12.10.4.9.1 - Includes revisions to text, entitled, Error Code 107 Correction Procedures. Includes modifications to the original procedures, at the request of the Austin campus, installing tables to facilitate procedural reading of the correction instructions for handling of the approved Forms 4868 (Application for Extension of Time to File U. S. Invidiaul Income Tax Return). The tables were listed in three parts to make the tables 508 Compliant. The procedures were into three (3) separate tables with headings described as follows:

- **Special to Transaction Date**
- **Tax Period Month is "12" or Other Than "12"**
- **Remittance Transaction Research (RTR) - Other Concerns**

1. Verify and correct coding and transcription errors.
2. Consult the table below for procedures for Form 4868 handling

   REMINDER: If the Transaction Date in Field 01TDT is correct, but, additional information is necessary to determine timely-filing, check for the postmark date on the envelope or stamped on the face of the document.

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   Special to Transaction Action Date

IF	AND	THEN
If the document is IMF, the secondary transaction code (STC) is 460	The transaction date is more than # ▮▮▮▮▮▮▮▮▮▮ ▮▮▮▮▮▮▮▮▮▮ #	The extension should have been disapproved (denied). See also IRM 3.11.212.1.8 (Determination of Timely Filing/Received Date - General), in IRM 3.11.212, (Returns and Document Analysis, Applications for Extension of

("Extension of Time for Filing")		Time to File), for specific instructions for determination of timely-filed extensions.)
If the Transaction Date in Field 01TDT is correct	If more than one Form 4868 was mailed in a single envelope	1. The envelope will be attached to one of the documents, **AND** 2. The postmark date will be stamped on the face of the additional documents. 3. See also **IRM 3.12.212.1.11** ("Determination of Timely Filing/Received Date") in **IRM 3.12.212, Error Resolution, Applications for Extension of Time to File Tax Returns**.
If the Transaction Date in Field 01TDT is correct	**If the postmark date makes the extension timely**	Change the date in Field 01TDT to a date **#** ██████████████ **#**.

If the Transaction Date in Field 01TDT is correct	○ **Box 8 (Out of the Country)** on the Form 4868 is checked (as a foreign postmark) **OR** on an attachment that the taxpayer is ""out of the country	1. Then the extension is timely filed.
		2. **To Process**:
		  ▪ Change the date in Field 01TDT to a date **#** ████████ **#**.
		  ▪ See also **IRM 3.11.212.1.8** ("Determination of Timely Filing/Received Date").

If the Transaction Date in Field 01TDT is correct	○ **Box 8 (Out of the Country)** on the Form 4868 is checked (as a foreign postmark) **OR** on an attachment that **"taxpayer**	1. Then the extension is timely filed.
		2. **To Process**:
		  ▪ Change the date in Field 01TDT to a date **#** ████████ **#**.
		  ▪ See also **IRM 3.11.212.1.8** ("Determination of Timely Filing/Received

	abroad"	Date").
If the Transaction Date in Field 01TDT is correct	o **Box 8 (Out of the Country)** on the Form 4868 is checked (as a foreign postmark) **OR** on an attachment that the **taxpayer is in military service stationed abroad**,	1. Then the extension is timely filed. 2. **To Process**: ▪ Change the date in Field 01TDT to a date **#** ████████████ **#**. ▪ See also **IRM 3.11.212.1.8** ("Determination of Timely Filing/Received Date").
If the Transaction Date in Field 01TDT is correct	o **Box 8 (Out of the Country)** on the Form 4868 is checked, **OR** o A foreign postmark is on or before **6/15/YYYY**	1. Then the extension is timely filed. 2. **To Process**: ▪ Change the date in Field 01TDT to a date **#** ████████████ **#**. ▪ See also IRM 3.11.212.1.8 ("Determination of Timely Filing/Received Date").
If an extension with a timely foreign postmark		**An extension with a timely foreign postmark would be considered timely filed, based on Rev. Rul. 2002-23 (Cumulative Bulletin (C.B.) 811. (See IRM 3.12.212.1.11**.
If None of the above		SSPND 611 for renumbering for processing as a denied extension.

Tax Period Month is "12" or Other Than "12"

IF	AND	THEN
If the month of the Tax Perios is "12" and the		Post it to the current year if it is an electronically-filed document.

year in the tax Period is equal to or greater than the current year.		
If the month of the Tax Period is 12	o The year in the Tax Period is equal to or greater than the current year o and this is a paper document	1. SSPND 343 (Ogden)/630 (Cincinnati) for contact with the originator for information needed to correct the document(s). 2. Correct the errors.
If the month of the Tax Period is <u>other</u> <u>than</u> "12"	The Tax Period is greater than the current year	1. SSPND 351 or follow local procedures for further research, and 2. Correct the errors.

Remittance Transaction Research (RTR) - Other Concerns

IF	AND	THEN
If, while working RTR payments, your Field 01STC generates a TC 460 (Extension of Time for Filing)		1. Overlay the TC 460 with a TC 000 (Establish an Account)). 2. Add a note to RTR. A note must be added to the RTR system when a correct is made. 3. Refer to IRM 3.12.10.2.5, ("The Remittance Transaction Research (RTR) System").
If research for the originator's name is attempt through RTR research.		Follow instructions in **IRM 3.12.10.4.9.2 ("Researching for the Originator's Name"**), below.