

## **IRM PROCEDURAL UPDATE**

**DATE: 12/15/2014**

**NUMBER: WI-25-1214-1687**

**SUBJECT: ST-12, (Credit No Return)**

**AFFECTED IRM(s)/SUBSECTION(s): 25.6.1.9.4.2**

**CHANGE(s):**

**IRM 25.6.1.9.4.2(1), Amended Return, Revised to state that it is the timely received date of the amended return and not the postmark date that is used to determine if a tax increase can be made.**

1. In general, the filing of an amended return by a taxpayer does not extend the statute of limitations on assessment. It is the timely received date of the amended return not the postmark date that determines if the additional tax on an amended return can be assessed per the account posted Assessment Statute Expiration Date (ASED). If an amended return is received within 60 days from when the Assessment Statute Expiration Date would otherwise expire, a period of 60 days from the received date is allowed for the assessment of the additional amount of tax on that return imposed by Subtitle A (income tax). IRC Section 6501(c)(7). For example, if an amended income tax return for the 2003 tax year was received on April 9, 2007, you would have 60 days from that date to assess the additional amount of tax on that income tax return.