

## IRM PROCEDURAL UPDATE

**DATE: 10/07/2015**

**NUMBER: WI-25-1015-1483**

**SUBJECT: Procedures for Expedited Assessments**

**AFFECTED IRM(s)/SUBSECTION(s): 25.6.1.9.9.1**

**CHANGE(s):**

**IRM 25.6.1.9.9.1(7)(a), Revised to add information for sending a 2765C Letter to the taxpayer stating the statute of limitations on assessment of the addition tax shown on the amended tax return has expired.**

7. If the ASED has expired and the amended return is received showing a tax increase or credit decrease;
  - a. After the ASED, do not assess additional tax. Stamp the amended return Form 1040X, 1120X, etc., "Statute Expired" and input a TC 290 for a zero amount using the appropriate blocking series for the amended return. This is not a barred case for which a barred statute report is required. You must send the taxpayer Letter 2765C, Assessment Statute Expiration Date (ASED) Expired, stating that the amended return cannot be processed because the statute period for assessment has expired.
  - b. With remittance after the ASED, do not assess the additional tax. Stamp the amended return Form 1040X, 1120X, etc., "Statute Expired" and input a TC 290 for zero amount to allow the payment to refund back to the taxpayer. "Do not send the payment to Excess Collection File". You must send the taxpayer Letter 2765C, Assessment Statute Expiration Date (ASED) Expired, stating that the amended return cannot be processed because the statute period for assessment has expired and the payment is being refunded to the taxpayer.