

IRM PROCEDURAL UPDATE

DATE: 11/06/2015

NUMBER: WI-25-1115-1627

SUBJECT: Chart of Expedited Statute Processing

AFFECTED IRM(s)/SUBSECTION(s): 25.6.1

CHANGE(s):

IRM 25.6.1.6.5(1) Chart of Expedited Statute Processing, Revised to update for the 2012 tax year returns.

1. The following tables provides a chart showing the statute expiration date of various types of tax returns and the day to begin expedited statute processing for the year 2012.

Type of Tax	Period	Statute Expiration Date	Begin Expedite Process
1040 (all)	201212	18 Apr. 2016	15 Jan. 2016
1040 (all)	201301	16 May 2016	15 Feb. 2016
1040 (all)	201302	15 Jun. 2016	15 Mar. 2016
1040 (all)	201303	15 Jul. 2016	18 Apr. 2016
1040 (all)	201304	15 Aug. 2016	16 May 2016
1040 (all)	201305	15 Sep. 2016	15 June 2016
1040 (all)	201306	17 Oct. 2016	15 Jul. 2016
1040 (all)	201307	15 Nov. 2016	15 Aug. 2016
1040 (all)	201308	15 Dec. 2016	15 Sep. 2016
1040 (all)	201309	17 Jan. 2017	17 Oct. 2016
1040 (all)	201310	15 Feb. 2017	15 Nov. 2016
1040 (all)	201311	15 Mar. 2017	15 Dec. 2016
1040 (all)	201312	17 Apr. 2017	17 Jan. 2017
1041, 1041A	Same as 1040	Same as Form 1040	
1120 (all except 1120-C)	201312	15 Mar. 2016	15 Dec. 2015
1120 (all except 1120-C)	201301	18 Apr. 2015	15 Jan. 2016
1120 (all except 1120-C)	201302	16 May 2016	15 Feb 2016
1120 (all except 1120-C)	201303	15 Jun. 2016	15 Mar. 2016
1120 (all except 1120-C)	201304	15 Jul. 2016	18 Apr. 2016

1120-C)			
1120 (all except 1120-C)	201305	15 Aug. 2016	16 May 2016
1120 (all except 1120-C)	201306	15 Sep. 2016	15 Jun. 2016
1120 (all except 1120-C)	201307	17 Oct. 2016	15 Jul. 2016
1120 (all except 1120-C)	201308	15 Nov. 2016	15 Aug. 2016
1120 (all except 1120-C)	201309	15 Dec. 2016	15 Sep. 2016
1120 (all except 1120-C)	201310	17 Jan. 2017	17 Oct. 2016
1120 (all except 1120-C)	201311	15 Feb. 2017	15 Nov. 2016
1120 (all except 1120-C)	201312	15 Mar. 2017	15 Dec. 2016
TYPE OF TAX	PERIOD	STATUTE EXP. DATE	BEGIN EXP. PROCESS
940	201212	01 Feb. 2016	31 Oct. 2015
941 (All quarters)	201212	18 Apr. 2016	15 Jan. 2016
943, 945 (same as 941 above)	201212	18 Apr. 2016	15 Jan. 2016
944	201212	18 Apr. 2016	15 Jan. 2016
990	201212	16 May 2016	15 Feb. 2016
990	201301	15 Jun. 2016	15 Mar. 2016
990	201302	15 Jul. 2016	18 Apr. 2016
990	201303	15 Aug. 2016	16 May 2016
990	201304	15 Sep. 2016	15 June 2016
990	201305	17 Oct. 2016	15 Jul. 2016
990	201306	15 Nov. 2016	15 Aug. 2016
990	201307	15 Dec. 2016	15 Sep. 2016
990	201308	17 Jan. 2017	17 Oct. 2016
990	201309	15 Feb. 2017	15 Nov. 2016
990	201310	15 Mar. 2017	15 Dec. 2016
990	201311	17 Apr. 2017	17 Jan. 2017
990	201312	15 May 2017	15 Feb. 2017
990PF, 990-T CORP, 990-T FOREIGN, 990-T TRUST, 4720, 4720A, 5527	Use the same date	As the 990 above	
CT-1	201212	29 Feb. 2016	30 Nov. 2015
CT-2	201312	28 Feb. 2017	30 Nov. 2016
TYPE OF TAX	PERIOD	STATUTE EXP. DATE	BEGIN EXP. PROCESS
706	3 years from the due date	3 years from the date the return	Whichever is later.

	or	was filed,	
709	201212	18 Apr. 2016	15 Jan. 2016
709	201312	17 Apr. 2017	17 Jan. 2017
720	201303	02 May. 2016	01 Feb. 2016
720	201306	01 Aug. 2016	02 May 2016
720	201309	31 Oct. 2016	01 Aug. 2016
720	201312	31 Jan. 2017	31 Oct. 2016
730 (monthly return due date is the last day of the month following the month in which wages are accepted)		3 years from the due date or 3 years from the date the return was actually filed, whichever is later.	90 days prior to the 3 year statute period expiration.
1065	201212	18 Apr. 2016	No tax Involved
2290	07/31/2013	31 Aug. 2016	31 May 2015
1120-C	07/31/2012	18 Apr. 2016	15 Jan. 2016
1120-C	08/31/2012	16 May 2016	15 Feb. 2016
1120-C	09/30/2012	15 Jun. 2016	15 Mar. 2016
1120-C	10/31/2012	15 Jul. 2016	18 Apr. 2016
1120-C	11/30/2012	15 Aug. 2016	16 May 2016
1120-C	12/31/2012	15 Sep. 2016	15 Jun. 2016
1120-C	01/31/2013	17 Oct. 2016	15 Jul. 2016
1120-C	02/28/2013	15 Nov. 2016	15 Aug. 2016
1120-C	03/31/2013	15 Dec. 2016	15 Sep. 2016
1120-C	04/30/2013	17 Jan. 2017	17 Oct. 2016
1120-C	05/31/2013	15 Feb. 2017	15 Nov. 2016
1120-C	06/30/2013	15 Mar. 2017	15 Dec. 2016
1120-C	07/31/2013	17 Apr. 2017	17 Jan. 2017

NOTE: The table above contains application of the Saturday, Sunday and Legal Holiday rule as provided in Internal Revenue Code 7503.

NOTE: For the 2006 calendar year and later, Form 990-C has been replaced by Form 1120-C, U.S. Income Tax Return for Cooperative Associations.

IRM 25.6.1.10.2.7(3) Claims for Credit or Refund - General Time Period for Submitting a Claim, Added a table for determining a claim for credit or refund based IRC Section 6511 (a) and (b).

3. The following chart will help you in determining the amount of refund or claim based on the application of three year or two year rule:

Claim FILED	YES OR	DETERMINING DATE
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	NO	
Within three years from the received date of the original return? (TC 610 date plus three years)	No	Is the claim received date minus two years. Any payment of tax, penalty or interest that are dated before the Determining Date are barred for refund or offset.
Within three years from the received date of the original return? (TC 610 date plus three years)	Yes	Is the claim received date minus three years. Any payments of tax, penalty or interest that has a date before the Determining Date are barred for refund or offset.
Is there an extension of time to file on the account.	No	Is the claim received date minus three years. Any payments of tax, penalty or interest that has a date before the Determining Date are barred for refund or offset.
Is there an extension of time to file on the account.	Yes	Is the claim received date minus three years plus the extension period. Any payment of tax, penalty or interest that are dated before the Determining Date are barred for refund or offset.
Within two years from the received date of the last payment posted? (TC 670)	Yes	Is the claim received date minus two years. Any payment of tax, penalty or interest that are dated before the Determining Date are barred for refund or offset.

NOTE: If the taxpayer requests an adjustment that does not create an overpayment, then IRC Section 6511 does not apply. This is considered a request for abatement.