

IRM PROCEDURAL UPDATE

DATE: 10/05/2017

NUMBER: wi-25-1017-1398

SUBJECT: Statute Chart of Expedited Processing

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

CHANGE(s):

IRM 25.6.1.6.5 Chart of Expedited Statute Processing, Revised the dates for tax year 2014.

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 2014.

Type of Tax	Period	Statute Expiration Date	Begin Expedite Process
1040 (all)	201412	17 Apr. 2018	16 Jan. 2018
1040 (all)	201501	15 May 2018	15 Feb. 2018
1040 (all)	201502	15 Jun. 2018	15 Mar. 2018
1040 (all)	201503	16 Jul. 2018	17 Apr. 2018
1040 (all)	201504	15 Aug. 2018	15 May 2018
1040 (all)	201505	17 Sep. 2018	15 June 2018
1040 (all)	201506	15 Oct. 2018	16 Jul. 2018
1040 (all)	201507	15 Nov. 2018	15 Aug. 2018
1040 (all)	201508	17 Dec. 2018	17 Sep. 2018
1040 (all)	201509	15 Jan. 2019	15 Oct. 2018
1040 (all)	201510	15 Feb. 2019	15 Nov. 2018
1040 (all)	201511	15 Mar. 2019	17 Dec. 2018
1040 (all)	201512	15 Apr. 2019	15 Jan. 2019
1041, 1041A	Same as 1040	Same as Form 1040	
1120 (all except 1120-C)	201412	15 Mar. 2018	15 Dec. 2017
1120 (all except 1120-C)	201501	17 Apr. 2018	16 Jan. 2018
1120 (all except 1120-C)	201502	15 May 2018	15 Feb 2018
1120 (all except 1120-C)	201503	15 Jun. 2018	15 Mar. 2018

1120 (all except 1120-C)	201504	16 Jul. 2018	17 Apr. 2018
1120 (all except 1120-C)	201505	15 Aug. 2018	15 May 2018
1120 (all except 1120-C)	201506	17 Sep. 2018	15 Jun. 2018
1120 (all except 1120-C)	201507	15 Oct. 2018	16 Jul. 2018
1120 (all except 1120-C)	201508	15 Nov. 2018	15 Aug. 2018
1120 (all except 1120-C)	201509	17 Dec. 2018	157 Sep. 2018
1120 (all except 1120-C)	201510	15 Jan. 2019	15 Oct. 2018
1120 (all except 1120-C)	201511	15 Feb. 2019	15 Nov. 2018
1120 (all except 1120-C)	201512	15 Mar. 2019	15 Dec. 2018
TYPE OF TAX	PERIOD	STATUTE EXP. DATE	BEGIN EXP. PROCESS
940	201412	31 Jan. 2018	31 Oct. 2017
941 (All quarters)	201412	17 Apr. 2018	16 Jan. 2018
943, 945 (same as 941 above)	201412	17 Apr. 2018	16 Jan. 2018
944	201412	17 Apr. 2018	16 Jan. 2018
990	201412	15 May 2018	15 Feb. 2018
990	201501	15 Jun. 2018	15 Mar. 2018
990	201502	16 Jul. 2018	17 Apr. 2018
990	201503	15 Aug. 2018	15 May 2018
990	201504	17 Sep. 2018	15 June 2018
990	201505	15 Oct. 2018	16 Jul. 2018
990	201506	15 Nov. 2018	15 Aug. 2018
990	201507	17 Dec. 2018	17 Sep. 2018
990	201508	15 Jan. 2019	15 Oct. 2018
990	201509	15 Feb. 2019	15 Nov. 2018
990	201510	15 Mar. 2019	17 Dec. 2018
990	201511	15 Apr. 2019	15 Jan. 2019
990	201512	15 May 2019	15 Feb. 2019
990PF, 990-T CORP, 990-T FOREIGN, 990-T TRUST, 4720, 4720A, 5527	Use the same date	As the 990 above	
CT-1	201412	28 Feb.. 2018	30 Nov. 2017
CT-2	201512	28 Feb. 2019	30 Nov. 2018
TYPE OF TAX	PERIOD	STATUTE EXP. DATE	BEGIN EXP. PROCESS

706	3 years from the due date or	3 years from the date the return was filed,	Whichever is later.
709	201412	17 Apr. 2018	16 Jan. 2018
709	201512	15 Apr. 2019	15 Jan. 2019
720	201503	30 Apr. 2018	31 Jan. 2018
720	201506	31 Jul. 2018	30 Apr. 2018
720	201509	31 Oct. 2018	31 Jul. 2018
720	201512	31 Jan. 2019	31 Oct. 2018
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	201412	17 Apr. 2018	No tax Involved
2290	07/31/2015	31 Aug. 2018	31 May 2018
1120-C	07/31/2014	17 Apr. 2018	16 Jan. 2018
1120-C	08/31/2014	15 May 2018	15 Feb. 2018
1120-C	09/30/2014	15 Jun. 2018	15 Mar. 2018
1120-C	10/31/2014	16 Jul. 2018	18 Apr. 2017
1120-C	11/30/2014	15 Aug. 2018	15 May 2018
1120-C	12/31/2014	17 Sep. 2018	15 Jun. 2018
1120-C	01/31/2015	15 Oct. 2018	16 Jul. 2018
1120-C	02/28/2015	15 Nov. 2018	15 Aug. 2018
1120-C	03/31/2015	17 Dec. 2018	17 Sep. 2018
1120-C	04/30/2015	15 Jan. 2019	15 Oct. 2018
1120-C	05/31/2015	15 Feb. 2019	15 Nov. 2018
1120-C	06/30/2015	15 Mar. 2019	17 Dec. 2018
1120-C	07/31/2015	15 Apr. 2019	15 Jan. 2019

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.

2. Other service campus areas must route tax returns to the Statute function beginning with the expedited processing dates shown in the tables above.
3. You must route returns discovered with 90 days or less remaining until the Assessment Statute Expiration Date (ASED) to the Statute function. The 90 day period allows the Statute function time to secure any additional information required to "clear" the return or resolve an issue.

EXCEPTION: This does not include returns withdrawn from processing in the Receipt and Control or Batching functions. These areas will follow the instructions in the IRMs applicable to their functions.

4. Do not use Form 3893, *Re-Entry Document Control*, to route returns within 180 days of the ASED (if re-inputting) and within 90 days of the ASED (if re-processing) to the Statute function for clearance. If re-inputting a return within 180 days of the ASED, route the return to Statute team along with any documentation stating the need for re-input. If you are reprocessing a return within 90 days of the ASED, you must expedite/hand carry the complete case to the Statute team. Do not zero out the tax with a TC 291. The Statute function will either clear the return and send to Submission Processing for input or input a quick assessment to process the return to the correct account before the ASED expires.

NOTE: Any functional area must not input an on-line tax assessment adjustment when the normal statute or extended statute is 90 days or less.

IRM 25.6.1.6.15(3) When a Document Is Treated As Filed Under the IRC, Revised the information on Saturday, Sunday or Legal Holiday Rule on filing of an original or amended tax return.

3. Saturday, Sunday, or Legal Holiday (SSLH) Rule.
 - a. In general, when the last day for filing falls on a Saturday, Sunday or legal holiday and the taxpayer actually filed by the next succeeding day which is not a Saturday, Sunday, or legal holiday, the tax return or claim is considered to be timely filed on the received. For example, when the April 15 falls on a Sunday, section 7503 extends the due date of income tax returns to Tuesday April 17, because Monday April 16, is a legal holiday. Section 7503 does not deem a different filing date when a filing is actually received by the next succeeding day. For example, a Form 1040 received on Tuesday, April 17 is considered filed on Tuesday April 17. See Rev. Rul. 81-269, 1981-2 C.B. 243 (at Situation 2).
 - b. Early filed return. IRC § 7503 does not change the date prescribed for filing to the next succeeding day. For example, a Form 1040 received on Friday, April 13 is deemed filed on Sunday, April 15 (under the early-filed tax return rule, above). See Rev. Rul. 81-269 (Situation 1).
 - c. Coordination of Timely Mailing Rule and the SSLH Rule. When the last day for filing falls on a Saturday, Sunday, or legal holiday, the timely mailing rule applies based on the next succeeding day which is not a Saturday, Sunday, or legal holiday. A document received after the next succeeding day is treated as timely filed on the due date (April 15) when the date of the postmark (or designated PDS mark) is on or before the due date. A document received after the next succeeding day is treated as timely filed on the date of the postmark (or designated PDS mark) when the date of the postmark (or designated PDS mark) is after the due date (April 15) but on or before the next succeeding day that is not a Saturday, Sunday, or legal holiday.

EXAMPLE: A return postmarked on Saturday, April 14, and received on Wednesday, April 25, is deemed filed on April 15 under the timely mailing rule and the early-filed tax return rule.

EXAMPLE: A return postmarked on Monday, April 16, and received on Wednesday, April 25, is deemed filed on Monday, April 16, under the timely mailing rule and the SSLH rule because April 15 fell on a Sunday.

EXAMPLE: A return postmarked on Tuesday, April 17 and received on Wednesday, April 25 is deemed filed on Tuesday April 17, under the timely mailing rule and SSLH rule because Monday, April 16 is a legal holiday.

- d. Legal Holiday includes a Statewide Legal Holiday. Whether a taxpayer is covered by the SSLH rule regarding a statewide legal holiday depends on where the taxpayer is directed to file or pay and not on whether or not the taxpayer is a resident of that state. See Rev. Rul. 2015–13, 2015-22 I.R.B. 1011, concerning Patriots' Day in Massachusetts. IRM 25.6.1.6.18(3) for more information.

IRM 25.6.1.6.18(3) List of Legal Holidays, Revised the note concerning the Patriots' Day holiday.

3. When April 15 falls on a Monday, it is considered Patriots' Day Holiday (a legal statewide holiday celebrated in the state of Massachusetts and Maine). However, the Andover Submission Processing Campus located in the state of Massachusetts has been ramped down. The Andover Campus does not have a Submission Processing Center any more. All taxpayers who previously filed their tax return at the Andover Campus must now file their tax return with the Kansas City Submission Processing Campus located in Kansas City, Missouri. The Kansas City Campus does not observe the Patriots' Day Holiday. Therefore, those taxpayers who previously file a tax return at the Andover Campus, no longer get the extra day to file their tax return due to the Patriots' Day Holiday.

NOTE: The Patriots' Day holiday would apply only if: the Internal Revenue Service directed a taxpayer to submit a return to Andover for processing; or, a taxpayer has the right to elect to hand carry a return to a person authorized to receive a hand-carried return in a State where Patriots' Day is a Statewide legal holiday. See IRC Section 7503; Treas. Reg. Section 1.6091–2(d); Rev. Rul. 2015-13, 2015-22 I.R.B. 1011.

EXAMPLE: If the taxpayer hand-carried a return to a Taxpayer Assistance Center in Maine or Massachusetts on a Tuesday April 17 or April 18 following the Monday Patriot's Day holiday, the taxpayer's return is considered timely

filed by the due date. If the taxpayer mails the return to the Andover Campus on Tuesday April 17 or April 18, following the Monday Patriot's Day holiday, then the tax return is considered not timely filed.