

Amended vs A Superseded Tax Return

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Agenda

- Define the difference between an Amended Return and a Superseded Return
- Discuss statute issues
- Statutes and a Substitute for Return
- Awareness in correct addresses if mailing
- Postponed due dates



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Amended Return vs. Superseded Return



- The 1040-X: Amended U.S. Individual U.S. Income Tax Return is a form used by clients who need to correct an error in a previously filed federal tax return
- A superseding return is a return filed after the originally-filed return and filed within the filing period (including extensions with some exceptions)
 - A superseding return must be a complete XML filing of the entire return, with all required forms, schedules and attachments
- Each have different reasons for filing and are processed different

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Statutes



- The IRS Typically Has Three Years
 - The overarching federal tax statute of limitations runs three years after the client files the tax return
 - If the tax return is due April 15, but the client files early, the statute runs exactly three years after the **due date, not the filing date**
 - If the client requests an extension to October 15, the three years runs from then
 - On the other hand, if the client files late and does not have an extension, the statute runs three years following the actual (late) filing date

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Statutes



- Six Years for Large Understatements of Income
 - The statute of limitations is six years if the return includes a “substantial understatement of income”
 - Generally, this means that the client has left off more than 25% of gross income
 - The six-year statute of limitations does not apply if the underpayment of tax was due to the overstatement of deductions or credits

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Statutes



- Six Years for Basis Overstatements
 - The IRS has argued in the courts that other items on the tax return that have the *effect* of more than a 25% understatement of gross income give it an extra three years
 - There has been litigation for years over what it means to omit income from the return
 - Clients and some courts said “omit” means to leave off, as in do not report, but the IRS said it was much broader
 - The IRS position of overstating basis – the client is understating income

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Overstatement of Basis



- Does overstating basis constitute an “omission from gross income” for purposes of analyzing the statute of limitations in [IRC §6501\(e\)](#)?
- Surprisingly, the Court said **No**
- It stated that the 6-year period would not apply, but that only the 3-year period would
- The Court held that if a taxpayer overstated basis in property, it is not an omission of income subject to the extended six-year statute of limitations in IRC §6501(e)

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Overstatement of Basis



- The opinion reads:
- Ordinarily, the Government must assess a deficiency against a taxpayer within “3 years after the return was filed” §6501(a)
- The 3-year period is extended to 6 years, however, when a taxpayer “omits from gross income an amount properly includible therein which is in excess of 25% of the amount of gross income stated in the return” §6501(e)(1)(A)
- The question before us is whether this latter provision applies (and extends the ordinary 3-year limitations period) when the taxpayer overstates basis in property that has sold, thereby understating the gain that is received from its sale
- Following [Colony, Inc. v. Commissioner, 357 U. S. 28 \(1958\)](#), the courts have held that the provision does not apply to an overstatement of basis
- Hence the 6-year period does not apply

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One Final Word - Fraud



- Tax evasion is defined as a willful attempt in any manner to evade or defeat tax or the payment of such tax
- It is punishable by a fine of up to \$100,000 in the case of individuals (and up to \$500,000 in the case of corporations) or imprisonment up to five years, or both, plus the costs of prosecution
- It is also described as a felony in [§ 7201](#)
- The definition of tax evasion is very broad
- The language of “any manner” would include a person’s overstating his basis, thus making it a felony to do so; and it would also mean that the *unlimited* statute of limitations applies
- IRS would have had to present the case of “fraud” but did not do so in the Colony case

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Failure to File



- The statute of limitations does not begin

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Statutes – Awareness Only



- Foreign Income, Foreign Gifts, and Assets
 - The IRS is still pursuing offshore income and assets in a big way, which dovetails with another IRS audit rule:
 - The three years is doubled if the client's omitted more than \$5,000 of foreign income
- This rule applies even if the client discloses the existence of the account on the tax return, and even if they filed an FBAR reporting the existence of the account
 - This six years matches the audit period for FBARs
 - FBARs are offshore bank account reports that can carry civil and even criminal penalties far worse than those for tax evasion

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Statutes – Awareness Only



- Certain other forms related to foreign assets and foreign gifts, or inheritances are also important
- If the client misses one of these forms, the statute is extended
- In fact, the statute never runs
 - If the client received a gift or inheritance of over \$100,000 from a non-U.S. person, they must file Form 3520
 - If they fail to file it, the statute of limitations never starts to run

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Statutes and a Substitute for Return



- It's important to know that a SFR is not an “original” return filed by the client
- IRS treats them differently when it comes to several things
 - A SFR is not signed by the client
 - Does not start the collections statute of limitations
 - Does not start the audit statute of limitations
 - Has no effect on the refund statute of limitations

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Statutes and a Substitute for Return



- Per the Internal Revenue Manual 25.6.1.9.4.5, “the assessment date” will start the period for the statute of limitations for collection per § 6502(a)(1)
 - But does not start the period of limitations for assessment § 6501(b)(3)
- However, if a person agrees with the SFR, then signing it does start the audit statute of limitations
- From the same section of the Internal Revenue Manual, “If the client signs a SFR return prepared from income information received from the client, it becomes the client’s return per § 6020(a) and starts the assessment period of limitations”

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§ 6502(a)(1) vs. § 6501(b)(3)



- [§ 6502\(a\)\(1\)](#) - Collection after assessment - Where the assessment of any tax imposed by this title has been made within the period of limitation properly applicable thereto, such tax may be collected by levy or by a proceeding in court, but only if the levy is made or the proceeding begun
- **(1)** within 10 years after the assessment of the tax or

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§ 6502(a)(1) vs. § 6501(b)(3)



- **(2)** if—
 - **(A)** there is an installment agreement between the taxpayer and the Secretary, prior to the date which is 90 days after the expiration of any period for collection agreed upon in writing by the Secretary and the taxpayer at the time the installment agreement was entered into; or
 - **(B)** there is a release of levy under [§6343](#) after such 10-year period, prior to the expiration of any period for collection agreed upon in writing by the Secretary and the taxpayer before such release
- If a timely proceeding in court for the collection of a tax is commenced, the period during which such tax may be collected by levy shall be extended and shall not expire until the liability for the tax (or a judgment against the taxpayer arising from such liability) is satisfied or becomes unenforceable

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§ 6502(a)(1) vs. § 6501(b)(3)



- **(3)** Return executed by the Secretary
- Notwithstanding the provisions of paragraph (2) of § 6020(b), the execution of a return by the Secretary pursuant to the authority conferred by such section shall not start the running of the period of limitations on assessment and collection

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§ 6502(a)(1) vs. § 6501(b)(3)



- § 6020(b)
- (1) Authority of Secretary to execute return - If any person fails to make any return required by any internal revenue law or regulation made thereunder at the time prescribed therefor, or makes, willfully or otherwise, a false or fraudulent return, the Secretary shall make such return from his own knowledge and from such information as he can obtain through testimony or otherwise.
- (2) Status of returns - Any return so made and subscribed by the Secretary shall be prima facie good and sufficient for all legal purposes
- **In other words, it sufficiently establishes a tax return**

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Polling Question #1



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Amended Return – New Mailing Address if Filing on Paper



- Addresses for mailing paper Forms 1040-X have changed for amended returns
- **Note:** All addresses must have at least **three** full lines of text to meet USPS requirements; USPS may reject mail that does not meet that standard--therefore, be sure to use all three lines in the addresses listed below

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Amended Return – New Mailing Address if Filing on Paper



- <https://www.irs.gov/filing/where-to-file-paper-tax-returns-with-or-without-a-payment>

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Amended Return – Can it Be E-filed?



- Only Tax Year 2022, 2023 and 2024 and 1040 and 1040-SR returns can be amended electronically at this time
- Amended Returns for any other tax years or tax types must be filed by paper
- **If amending a prior year return, and the original return for that year was filed on paper during the current processing year, then the amended return must be filed by paper**
- In one of the latest improvement for clients, the Internal Revenue Service announced February 9, 2023, that people electronically filing their [Form 1040-X, Amended U.S Individual Income Tax Return](#), will for the first time be able to select direct deposit for any resulting refund

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Form 1040 X Preparation



- File a separate Form 1040-X for each tax year that is being amended
- For paper Form 1040-X, mail each form to the IRS in a separate envelope
- Be sure to enter the year of the return that is being amended at the top of Form 1040-X
- The form has three columns:
 - **Column A** shows original figures (the original return) or adjusted figures (prior amendments or exam changes)
 - **Column C** shows the corrected figures (what they should be)
 - **Column B** is the difference between Columns A and C
- There's an area on the back of the form to explain the specific changes that are being made and the reason for each change

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Form 1040 X – Common Reasons to File



- Various errors on the original filed return
- Federally declared disasters areas
- Bad debt or worthless security
- Loss or credit carryback
 - Net operating loss -If filing an amended return to claim a refund based on a net operating loss, write or type "Carryback Claim" at the top of page 1 of Form 1040-X if claiming a loss or credit carryback

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Form 1040 X – Common Reasons to File



- Reducing a casualty loss deduction after receiving disaster-related grant
- Additional Medicare tax – if originally missed
- Various credits unclaimed
- Deceased clients
- Injured spouse claim
- Change in filing status – ex: married filing separate to joint
- Other issues where special situations are present

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Form 1040 X Preparation



- **Deceased client**
- If filing Form 1040-X for a deceased client, write or type "Deceased," the deceased taxpayer's name, and the date of death across the top of Form 1040-X, page 1
- If the client originally filed a joint return and is filing Form 1040-X to claim a refund with respect to that joint return as a surviving spouse, sign the return and enter "Filing as surviving spouse" in the area where they sign the return
- If someone else is the personal representative, he or she must also sign
- In most cases, Form 1310 must be filed to receive a refund

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Form 1040 X Preparation – Only Changing Information



- If not changing any dollar amounts originally reported, but are changing information do the following in respect of the Form 1040-X
 - Enter the calendar year or fiscal year that is being amended
 - Complete name, current address, and SSN (or ITIN, if applicable)
 - Complete Part I, Dependents, on page 2, if changing the dependent
 - Check a box in Part II, Presidential Election Campaign Fund, if applicable
 - Complete Part III, Explanation of Changes



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Form 1040 X Preparation - Changing From a Separate to a Joint Return – February 2024 Version



- If client and the spouse are changing from separate returns to a joint return, follow these steps:
 - Enter in column A the amounts from the return as originally filed or as previously adjusted (either by the client or the IRS)
 - To determine the amounts to enter in column B, combine the amounts from the spouse’s return as originally filed (or as previously adjusted) with any other changes the client or the spouse are making

Amended return filing status. You **must** check one box even if you are not changing your filing status. **Caution:** In general, you can't change your filing status from married filing jointly to married filing separately after the return due date.

Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse unless you are amending a Form 1040-NR. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Enter on lines 1 through 23, columns A through C, the amounts for the return year entered above. Use Part II on page 2 to explain any changes.		A. Original amount reported or as previously adjusted (see instructions)	B. Net change – amount of increase or (decrease) – explain in Part II	C. Correct amount
Income and Deductions				
1	Adjusted gross income. If a net operating loss (NOL) carryback is included, check here <input type="checkbox"/>			
2	Itemized deductions or standard deduction			
3	Subtract line 2 from line 1			
4a	Reserved for future use			
4b	Qualified business income deduction			
5	Taxable income. Subtract line 4b from line 3. If the result for column C is zero or less, enter -0- in column C			

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Form 1040 X Preparation - Changing From a Separate to a Joint Return



- If the spouse did not file an original return, include the spouse's income, deductions, credits, other taxes, etc., in the amounts entered in column B
- Both must sign and date Form 1040-X
- **Note:** A change made on the federal return may affect the state tax liability
- **Note:** Once married filing a joint return has been filed a single or married filing separate/head of household cannot be filed unless using the superseded return procedure

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Previously Adjusted Return – IRS Made Changes



- Once the IRS makes adjustments to a filed return and an error is later identified or a change needs to be made, the “adjusted amounts” should be used to file an amended return (original column)
- IRS transcript issues – Transaction Codes
 - **TC 150**– returns filed, and tax liability assessed
 - **TC 977** – Posted amended return

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TC 977



- Identifies an input return which contained Condition Code G (Amended), or an IMF 1040X (identified by Block number 200-299)
- TC 150 is replaced with TC 977 by computer – becomes part of the return history
- An amount posted with TC 977 is a remittance amount and does not reflect adjustment in liability
- Any subsequent adjustment will be input via TC 29X or 30X – additional tax/assessment/credit
- **IMF:** If an original return is not posted, CP 29 or 729 notice of amended return is issued 19 cycles after the due date of the return
- Tax module is frozen from offset out and refund until released by the original return (except 1040X)

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TC 976



- Generated by a corrected unpostable return, TC 150 to identify a duplicate return
- Identifies the input return which causes a duplicate posting condition
- TC 150 is replaced with TC 976 by computer
- IMF: CP 36, Notice of Duplicate Return is issued

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Form 1040 X Preparation - Changing Amounts on the Original Return or as Previously Adjusted by IRS



- **Tips**

- Always complete the top of page 1 through Amended return filing status
- Complete the lines shown in the charts under Columns A Through C according to what is being changed
- Check a Box in Part II, Presidential Election Campaign Fund, if applicable
- Complete Part III, Explanation of Changes.
- Sign and date the form
- Adjusted gross income is important – the change must be correct as this amount can affect other deductions and credits - based on and additional AGI calculation

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Form 1040 X Preparation - Changing Amounts on the Original Return or as Previously Adjusted by IRS



- **Tips**

- **Correcting wages or other employee compensation**

- Attach a copy of all additional or corrected Forms W-2 received after filing an original return
- Also attach any additional or corrected Forms 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., that show federal income tax withheld

- **Changing the IRA deduction**

- In Part III of Form 1040-X, (explanation of changes) enter "IRA deduction" and the amount of the increase or decrease
- If changing from a deductible to a nondeductible IRA contribution, also complete and attach Form 8606, Nondeductible IRAs

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Form 1040 X Preparation



- Any change could affect other portions of a return
 - Itemized vs. standard deduction
 - Qualified Business Income deduction, if applicable
 - Taxable income
 - Tax liability
 - Credits – refundable and non-refundable
 - Withholding

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Form 1040 X Preparation – Tips on Explanation of Changes



- All changes need to be explained in detail – the IRS needs to know why and a clear understanding of what is being changed
- Additional forms and schedules may need to accompany the amended return
- If additional attachments are needed make sure the name and social security number of the client appears on the top of every page as well as the tax year and Form Number
- If disaster area return, notate the appropriate disaster FEMA number on the return
- www.fema.gov

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Form 1040 X Preparation – Identity Protection IP PIN



- If the client received an Identity Protection Personal Identification Number (IP PIN) from the IRS, enter it in the IP PIN spaces provided
 - New IP PINs are generated every year
 - IRS will generally be sent out by mid-January the current filing year IP PIN
- Use this IP PIN on any Form 1040-X filed

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Form 1040 X Preparation – Attachments



- Assemble any schedules and forms behind Form 1040-X in the order of the "Attachment Sequence No." shown in the upper-right corner of the schedule or form
- If there are supporting statements, arrange them in the same order as the schedules or forms they support and attach them last
- Do not attach a copy of the original return, correspondence, or other items unless required to do so
- Attach to the front of Form 1040-X:
 - A copy of any Form W-2, Form W-2c, or Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, that supports changes made on this return
 - A copy of any Form W-2G, Certain Gambling Winnings, or Form 1099-R that supports changes made on this return, but only if tax was withheld and

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Polling Question #2



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Example



Form 4562	Depreciation and Amortization (Including Information on Listed Property) Attach to your tax return. Go to www.irs.gov/Form4562 for instructions and the latest information.	OMB No. 1545-0172
Department of the Treasury Internal Revenue Service		2024 Attachment Sequence No. 179
Name(s) shown on return	Business or activity to which this form relates	Identifying number

Part I Election To Expense Certain Property Under Section 179
Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	

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Form 1040 X Preparation – Potential Attachments



- A copy of any Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding
- Form SSA-1042S, Social Security Benefit Statement (Nonresident Aliens)
- Form RRB-1042S, Payments by the Railroad Retirement Board (Nonresident Aliens)
- Form 8288-A, Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests, that supports changes made on this return
- Attach to the back of Form 1040-X any Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, that supports changes made on this return
- If the client owes tax and they do not want to pay electronically, enclose (don't attach) the check or money order in the envelope with the amended return

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Form 1040 X – CP 2000



- If the information displayed in the CP2000 notice is correct, the client does not need to amend the return unless there is additional income, credits or expenses to report
- If the client agrees with the notice, sign and return the response form in the envelope provided or fax it to the number shown on the notice
- IRS requires both spouses' signatures if they are filing married filing jointly
- If there are items of additional income, credits or expenses to report, complete and submit a Form 1040X with all required schedules
- If filing an amended return, write "CP2000" on top of the return and attach the amended return behind the completed response form
- Send the information in the envelope provided or fax it to the number shown on the notice

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State Issues



- IRS shares 1040X information with states under Memorandums of Understanding signed by state authorities
- Generally, this can take 12-24 months to share data
- If an amended return is not filed for the state to reflect federal changes, the state will send a letter based on their adjustment calculations received from the IRS
- Adjustments to the state return, once IRS has made changes could impact state tax laws
- You can save your client penalty and interest if you file both an amended federal and state at the same time

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Other Issues - Special Situations and Returns



- Combat Zone and Other Military Operations
- Killed in Terrorist Action (KITA)
- Natural Disaster/Emergency Relief Program
- Hardship (TAS)
- Examination Cases
- Frivolous Filer/Non-Filer returns
- Identity Theft
- Suicide Threats

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Substitute for Return



- [3.11.3.6.2.20 \(12-11-2020\)](#)
- An SFR return is prepared by Examination, Collection, or the Automated SFR (ASFR) function
- **The IRS does not** correspond with the taxpayer for missing information - including signature - on an SFR return
- If an SFR has been filed – an original return is needed to override the SFR – do not file an amended return

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Superseded Returns



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Superseded Returns: IRM 21.6.7.4.10



- A superseding return is defined as a second (or subsequent) return filed on or before the due date for filing, including extensions
- Historically, a superseding return, or a second return, was generally deemed to replace or supersede the original return for all purposes of the Code
- An amended (Form 1040-X) or corrected (duplicate) return filed on or before the due date or the extended due date (posted **TC 460**) is a **superseding return**
 - [IRM 3.11.6.3.3.2](#)
- Recently a [CCA 202026002](#) has challenged that assumption by concluding that a superseding return does not, in fact, replace an original return for purposes of determining the statutes of limitation for assessments and for the filing of refund claims

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Superseded Returns - CCA 202026002



- In CCA 202026002, the IRS took the position that both the statute of limitation on assessment under § 6501 and the statute of limitation on refund claims under § 6511 **start running upon the filing of the first return**, and not the superseding return
- In reaching this conclusions, CCA 202026002 relied on two Supreme Court cases from 1934 in which newly enacted tax laws compelled a taxpayer to supplement original returns by filing an amended return
 - [Zellerbach Paper Co. v. Helvering, 293 U.S. 172 \(1934\)](#)
 - [National Paper Products Co. v. Helvering, 293 U.S. 183 \(1934\)](#)

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Why File a Superseded Return?



- The benefits of filing a superseding return go far beyond the ability to correct errors without risk of an accuracy-related tax penalty
- A superseding return is treated as the taxpayer’s “first return,” it can be utilized to make or change binding elections that would otherwise not be open to revision
- Court cases and IRS rulings have held that a superseding return even allows for the revocation of an election that is otherwise irrevocable
 - Change a filing status
 - Change an irrevocable election

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Superseded Returns



- The ability to file a superseding tax return is time-limited, but where available it is often the best way to correct a previously filed return
- For the purposes of a superseding return, the due date includes any valid extension, for example to October 15, 2023, October 15, 2024 – with some exceptions
- Therefore, a taxpayer who files a valid extension but ultimately files the return sometime before the expiration of the extended filing date will have until that extended due date to file a superseding return
- You will not see a checkbox or selection entitled “Superseding Return” available on the paper forms

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Superseded Returns - IRM 21.6.7.4.10 (10-01-2021)



- Filing a superseded return is like filing an original return except in red at top of Form 1040 write, “Superseded Return [IRM 21.6.7.4.10](#)”
- This assists with the processing of the return
- Input by hand with a DLN
- Any correspondence postmarked on or before the due date or extended due date, requesting changes to tax returns, is processed as superseding information
- IRS will manually compute any ES Penalty
- Reversal of offsets to other Individual Master File (IMF), Business Master File (BMF), and Debtor Master File (DMF) accounts when increasing the balance due may occur

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IRM 21.6.7.4.10 (10-01-2021) – Potential Reasons to Employ a Superseded Return



- Changes in irrevocable elections (e.g., Section 179, Joint to Separate)
- Note: A return filed after the original due date but on or before the extended due date does not constitute a superseding return in the above situations considered irrevocable elections

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Superseded Returns



- Many states will require an amended return to be filed if the state is impacted
- The return will be compared to the original return filed
 - If all items match, the duplicate return will be considered a true duplicate return and systemically closed as a true duplicate return
 - Systemically identified returns will be closed as a true duplicate returns and identified by TC 971 AC 142

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Extended Due Date vs. Postponed Due Date – Tax Year 2020



- The due date of a calendar year individual income tax return is generally April 15th
- If the due date falls on a weekend or holiday, the return is due on the next business day
- Under Notice 2020-23, the due date of a 2019 calendar year individual income tax return is postponed to July 15th
- For 2016 tax returns, the normal April 15 deadline to claim a refund has also been extended to July 15, 2020
- The law provides a three-year window of opportunity to claim a refund
- If clients do not file a return within three years, the money becomes property of the U.S. Treasury
- The law requires taxpayers to properly address, mail and ensure the tax return is postmarked by the July 15, 2020, date

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Other Issues



- An amended return is just an adjustment on the tax records not a copy of the filed return
- If IRS has previously made adjustments to the return, that will be the starting point when filing an amended return
- Individual Master File (IMF) has information about taxpayers and their individual income tax returns
- The Business Master File (BMF) has information about taxpayers filing business returns and documents related to that business
- Each return has “edit codes” when input

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Polling Question #3



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- DLNs are unique numbers assigned to every return processed by the Automatic Data Processing (ADP) Systems
- The DLN is used to control, identify, and locate the document

28	2	10	105	600	25	4
FLC	Tax Class	Doc Code	Julian Date	Block Series	Serial #	List Yr

- The first two digits of the DLN represent the File Location Code (or Campus Code)
 - DLN 16211-110-036XX-4 would indicate an electronic return was filed at the Andover Campus

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Campus Codes



- ANSC
 - 14 (IMF) (beginning in 1999)
 - 16 (beginning in 1989, IMF and BMF Doc codes 19 and 35)
- Note: ANSC is no longer a processing site, but FLCs 14 and 16 are still used to designate IMF electronic returns for ANSC
- FSC
 - 80, 90, (IMF)
- KCSC
 - 70 & 79 (IMF)

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Other Issues - Document Locator Number (DLN)



28	2	10	105	600	25	4
FLC	Tax Class	Doc Code	Julian Date	Block Series	Serial #	List Yr

- The third digit is the tax class
- DLN 16211-110-036XX-4 would indicate an electronic return was filed at the Andover Campus
- This identifies the type of tax each transaction involves - 2 : Individual Income Tax, Fiduciary Income Tax, Partnership return

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Other Issues - Document Locator Number (DLN)



28	2	10	105	600	25	4
FLC	Tax Class	Doc Code	Julian Date	Block Series	Serial #	List Yr

- The fourth and fifth digits are the document codes
- Certain document codes can be applicable to more than one type form or tax class

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Other Issues - Document Locator Number (DLN)



- The sixth, seventh, and eighth digits in the DLN make up the Julian date

28	2	10	105	600	25	4
FLC	Tax Class	Doc Code	Julian Date	Block Series	Serial #	List Yr

- The Julian date is the numeric day of the year
- The Julian Date does not always correspond with the Received Date or Processing Date

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Other Issues - Document Locator Number (DLN)



- The ninth, tenth and eleventh digits represents the Blocking Series
- Complete information can be found in [IRM 3.10.73](#) for Non-remittance Documents
- Revenue Receipt documents are 000-999 Blocking Series, except for Extensions
- Review section 4.13 for Adjustment Blocking Series

28	2	10	105	600	25	4
FLC	Tax Class	Doc Code	Julian Date	Block Series	Serial #	List Yr

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Other Issues - Document Locator Number (DLN)



- The twelfth and thirteenth digits are the serial numbers
- The maximum number of records within a block is 100 and they are serially numbered from 00 thru 99

28	2	10	105	600	25	4
FLC	Tax Class	Doc Code	Julian Date	Block Series	Serial #	List Yr

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Other Issues - Document Locator Number (DLN)



- The fourteenth digit is the last year digit of the year the DLN was assigned
- This digit is computer generated

28	2	10	105	600	25	4
FLC	Tax Class	Doc Code	Julian Date	Block Series	Serial #	List Yr

- The original DLN of the return is associated with Transaction Code 150
- If there has been an Examination/Adjustment which created a refile DLN, a letter X following the DLN will denote that the return is now filed under the refile DLN

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Questions?



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