IRM PROCEDURAL UPDATE

DATE: 06/16/2025

NUMBER: ts-03-0625-3411

SUBJECT: Claims for Credit or Refund

AFFECTED IRM(s)/SUBSECTION(s): 3.11.6.16.1

CHANGE(s):

IRM 3.11.6.16.1, Processing Statute Cases: Paragraph (2) - Updated reference link. SERP Feedback #31373.

(2) When researching the IRS Disaster Assistance Program, check the current year and one year prior to determine if the taxpayer lived in a federally declared disaster area. If research shows the taxpayer lives or lived in a disaster area, review the disaster declaration for the following statement, and then follow the table below:

- Affected taxpayers that need to perform time-sensitive actions described in Treas. Reg. 301.7508A-1(c)(1) and Rev. Proc. 2018-58, IRB 2018-50 that fall on or after (the specified date), and before (the specified date), are granted additional time to act through (the specified date).

Note: Per Notice 2023 021, due to the postponed due dates of July 15, 2020, for 2019 income tax returns and May 17, 2021, for 2020 income tax returns, taxpayers have three years from the date they filed their original return to claim a credit or refund if their original return was filed by the postponed due dates. See IRM 25.6.1.10.3.3, Claims for Credit or Refund – General Time Period for Submitting a Claim, for more information.