

Internal Revenue Manual Section 21.6.7.4.10(2) (10-01-2020)

Superseding Returns

1. The due date of a calendar year individual income tax return is generally April 15th. A fiscal year individual income tax return is generally due the fifteenth day of the fourth month following the close of the fiscal year. 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.

A. An amended (Form 1040-X) or corrected (duplicate) return filed on or before the due date or the extended due date is a superseding return.

B. Correspondence postmarked on or before the due date or extended due date, requesting changes to tax returns, is processed as superseding information.

 2. Consider the following when making a superseding adjustment:

A. 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 this situation.

B. Manual computation of ES Penalty. Refer to IRM 20.1.3, *Estimated Tax Penalties*.

C. Reversal of offsets to other Individual Master File (IMF), Business Master File (BMF), and Debtor Master File (DMF) accounts when increasing the balance due

D. Returns meeting Examination criteria. Follow procedures in Exhibit 21.5.3-2, *Examination Criteria (CAT-A) - General*.

E. Reversal of the offset to the Treasury Offset Program, refer to IRM 21.4.6.5.7.1, *Allowable TOP Offset Reversals*.

F. Use the appropriate non-refile blocking series (e.g., 05, 77, 99, etc). Refer to IRM 21.5.1.5.3, *CIS Source Documentation*, and Document 6209 - Section 4 - Adjustment Blocking Series, for additional information.

G. Use item reference number 871 when necessary. Refer to IRM 20.1.2.2.6.2, *Incorrect Tax Shown Recorded*, and IRM 20.1.2.2.6.3, **Wrong Return Posted First**, for additional information.

Exception:

Use the appropriate refile blocking series when required to be associated with the original return (e.g., separate to joint).