

Gleim EA Review
Updates to Part 3
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NOTE: Sections with changes are indicated by a vertical bar in the left margin. Text that should be deleted is displayed with a line through it. New text is shown with blue underlined font.

Study Unit 4 – Examination of Returns and the Appeals Process

Page 103, Subunit 4.1: This update corrects the statute of limitations.

The IRS has a general statute of limitations of 3 years from the due (or filed, if later) date of the tax return or ~~2~~3 years from the date the tax was paid, whichever is later, to assess any deficiency in tax payments.

Study Unit 7 – Recordkeeping and Electronic Filing

Page 188, Subunit 7.2: This update corrects the minimum number of income tax returns required in a calendar year for specified tax return preparers to file returns electronically.

Tax return preparers who prepare income tax returns for individuals, trusts, and estates, such as Forms 1040 and 1041, and who reasonably expect to file ~~40~~11 or more of these income tax returns in a calendar year are specified tax return preparers required to file these returns electronically.

Page 196, Subunit 7.2: This update corrects the number of calendar days in which a paper return must be postmarked after the date the IRS last gives notification the return was rejected and provides information on electronic resubmission.

- To be considered timely filed, the paper return must be postmarked by the later of the due date of the return, including extensions, or ~~5~~10 calendar days after the date the IRS last gives notification the return was rejected. In the case of electronic resubmission, the return must be filed by the later of the due date or 5 calendar days after the IRS' last notification.