FTD COMPLIANCE CARD — ASED Calculator

Fbaum Enterprises LLC d/b/a The Federal Tax Desk | Version 1.0 | Issued 2026-10-21 | Last verified 2026-10-21

HOW TO USE THIS CARD IN YOUR FIRM'S TOOL REVIEW

Circular 230 §10.36 requires the practitioners with principal authority and responsibility for overseeing a firm's tax practice to take reasonable steps to ensure that the firm has adequate procedures for complying with Circular 230, and that the firm follows them. OPR Alert 2026-19 (June 24, 2026) says firms must put policies and procedures in place for their use of AI, says outsourced or third-party AI tools should be vetted, and calls for documenting all steps and processes to show adherence to §10.36. This tool is deterministic, not a generative AI tool (Element 6 describes how it works). The Alert says no single definition covers every form of AI, and that at a basic level AI can be defined as the use of machines in a way that mimics human cognitive skills, including judgment, perception, and prioritization. Your firm can review this tool under the same AI policies and procedures. To record that review on this card:

1. Print or save this PDF.
2. Add this card to your firm's list of third-party tools, such as its technology inventory or the third-party provider list in its written information security plan (WISP).
3. Before first use with any client matter, verify that the citations in Element 3 match current source text by following the verification steps in that element.
4. Fill in the Firm Adoption Record at the end of this card: the reviewer's name and credentials, the firm name, the date of your review, the date you did the step 3 check, and your initials. Tick its box once you finish step 2.
5. Keep the completed card with your firm's procedures. It records your firm's review of this tool. It does not by itself meet §10.36 or any other Circular 230 requirement. §10.36 looks at whether the firm's responsible practitioners took reasonable steps to make sure the firm has adequate procedures and follows them. It also looks at whether, once they knew or should have known that people in the firm had a pattern or practice of not complying, they acted promptly to correct it.

ELEMENT 1 — TOOL IDENTIFICATION

Tool name / version
ASED Calculator, version 1.0

FTD issue date
2026-10-21

Most recent update
2026-10-21

Last verified against source
2026-10-21

Governing authority
IRC §6501(a), (b)(1), (c)(1), (c)(3), (c)(4), (c)(7), (e)(1); IRC §6503(a)(1); IRC §6213(a); IRC §6072(a); IRC §7503 and 26 CFR §301.7503-1 (D.C. Code §28-2701); 26 CFR §301.6501(b)-1(a); IRM 25.6.1.6.15, 25.6.1.9.3, 25.6.1.9.4.2, 25.6.1.9.5.3, 25.6.1.9.6.2; IRM 25.6.22.3, 25.6.22.5.7, 25.6.22.8

Threshold source
Statutory figures only; see Element 3

Source URL
law.cornell.edu/uscode/text/26/6501; irs.gov/irm/part25/irm_25-006-001r

ELEMENT 2 — WHAT THIS TOOL DOES

The ASED Calculator computes the assessment statute expiration date for one income tax return under IRC subtitle A: the last day the IRS can assess more tax on it. It applies the three-year rule, the early-return rule, the six-year omission rule, the no-limit cases, Form 872 extensions, the notice-of-deficiency suspension, the 60-day amended-return rule and the Saturday, Sunday and D.C. legal holiday rule, and it names the rule that produced the date.

Inputs
Tax year; whether a return was filed; the date the IRS received it; an optional different last prescribed filing day; whether the return was false or fraudulent with intent to evade; amounts for the six-year test; Form 872

signature and agreed dates; a notice of deficiency's mailing date, whether it went outside the United States, and the Tax Court petition status and finality date; an amended return's received date; and checkboxes for events the tool cannot date. No taxpayer-identifying information.

Output

The ASED; the last day the IRS can assess after the weekend and holiday rule; the rule and citation behind each step; a separate date for the additional tax on an amended return received in the last 60 days; and, for an event the tool cannot date, a warning with the date before that event labeled as a floor, never as the ASED.

What this tool IS

This tool produces an informational calculation reference. Every date comes with the sentence of law or IRM that produced it.

What this tool IS NOT

This tool does not produce tax advice, legal advice, or written advice subject to Circular 230 §10.37. It does not decide whether a return was fraudulent, whether a bankruptcy barred assessment, or whether an omission was adequately disclosed. The practitioner retains full professional responsibility for every conclusion.

ELEMENT 3 — ACCURACY AND VERIFICATION

Primary sources

IRC §6501(a) (three years), (b)(1) (early return), (c)(1) and (c)(3) (no limit), (c)(4) (extension by agreement), (c)(7) (amended return in the last 60 days), (e)(1) (six years); IRC §6503(a)(1) and §6213(a) (notice of deficiency); IRC §6072(a) (April 15); IRC §7503, 26 CFR §301.7503-1 and D.C. Code §28-2701 (weekend and holiday rule); 26 CFR §301.6501(b)-1(a) (early return, without regard to extension); IRM 25.6.1.9.3 and 25.6.1.6.15 (filing date), 25.6.1.9.5.3 (six-year rule), 25.6.1.9.6.2 (notice of deficiency), 25.6.22.3 and 25.6.22.8 (Form 872 rights and restricted consents). FTD read each on 2026-10-21.

Update trigger

FTD updates this card and the tool when it learns of a change to IRC §6501 or §6503, IRM 25.6.1 or IRM 25.6.22, or of a correction.

Conventions the sources do not state

- A year is the same month and day. When the anniversary is February 29 and the target year has none, the tool uses March 1 and warns. The IRS could treat February 28 as the last day.
- The tool treats New Year's Day, Martin Luther King Jr. Day, Washington's Birthday, Emancipation Day, Memorial Day, Juneteenth (from 2022), Independence Day, Labor Day, Indigenous Peoples' Day, Veterans Day, Thanksgiving, Christmas and inauguration day as D.C. legal holidays, with a Saturday holiday on the Friday before and a Sunday holiday on the Monday after (D.C. Code §28-2701). It warns when a date lands within a day of June 19 before 2022, because it cannot confirm that day's status from the code text it read.
- A suspension from a notice of deficiency runs from the day after the IRS mails the notice (IRM 25.6.1.9.6.2). The petition period's last day moves past a Saturday, Sunday or D.C. legal holiday (IRC §6213(a)).

How to verify the ASED calculation

1. Open IRC §6501 at law.cornell.edu/uscode/text/26/6501 and confirm subsections (a), (b)(1), (c)(1), (c)(3), (c)(4), (c)(7) and (e)(1) read as cited.
2. Open IRC §6503 and §6213(a) and confirm the 90-day, 150-day and 60-day periods.
3. Open IRM 25.6.1 at irs.gov/irm/part25/irm_25-006-001r and confirm subsections 25.6.1.6.15, 25.6.1.9.3, 25.6.1.9.5.3 and 25.6.1.9.6.2 say what the tool relies on.
4. Re-run the worked cases in the tool's test file (scripts/ased-ground-truth-fixtures.js) and compare each result with a calendar.

Known limitations — KNOWN FAILURE MODES

- The tool dates one subtitle A income tax return. It does not model employment, withholding, excise, estate or gift tax returns, which follow other rules (IRC §6501(b)(2), (e)(2), (e)(3)).
- The tool cannot date a bankruptcy (IRC §6503(h)(1)), an offer in compromise (IRM 5.8.10.8), a summons, an open-ended Form 872-A, a missing foreign-information report (IRC §6501(c)(8)), a listed transaction (IRC §6501(c)(10)), an omitted section 951(a) amount (IRC §6501(e)(1)(C)) or a partnership adjustment (IRC §6501(c)(12)). It gives no ASED when the user checks one.
- It does not model a Form 870 waiver filed during the petition period, which starts the 60-day period when the IRS can assess again (IRM 25.6.1.9.6.2), or statewide legal holidays and days when the President closes federal offices.

- The user supplies the legal conclusions: whether the return was fraudulent, the omitted amount net of adequate disclosure, and the received date. A wrong input gives a wrong date.
- The IRS account may show a different ASED than this tool when an event the tool cannot date applies or a transaction updated it (IRM 25.6.1.9.5.3).

ELEMENT 4 — DATA HANDLING

This tool does not ask for names, Social Security numbers or addresses: it asks for dates, a tax year, yes-or-no answers and amounts. Do not enter taxpayer-identifying information.

In your browser: this tool runs in your web browser. FTD's servers do not receive the dates and amounts you enter, and FTD does not log or store what you enter.

Section 7216: FTD is not a tax return preparer under IRC §7216(a) and Treas. Reg. §301.7216-1(b)(2). FTD's tools estimate, check, and analyze; they do not prepare or file income tax returns. FTD does not hold itself out as providing return-preparation services, or auxiliary services in connection with preparing tax returns. §7216 therefore does not govern how FTD handles what you enter in its tools.

Analytics and other scripts: FTD's pages send usage events to Google Analytics. Each event records the page address and one action: that a calculation ran, that you clicked a newsletter sign-up link, or that you scrolled. No event carries an amount, date, name, or text you enter. Google Analytics also runs its own standard page measurement, which FTD controls in Google's dashboard, not in its page code. The pages also load Grow by Mediavine, a third-party reader-engagement script. FTD's code sends it nothing you enter, but the script runs inside the page, so it can read the page and its address, and FTD's code cannot limit what it reads.

ELEMENT 5 — CIRCULAR 230 COMPLIANCE STATEMENT

FTD built this tool for tax practitioners subject to Circular 230. Use of this tool does not satisfy the practitioner's obligation to exercise due diligence under Circular 230 §10.22, or the requirement of Circular 230 §10.35 that a practitioner possess the necessary competence to engage in practice before the Internal Revenue Service. The practitioner must independently verify tool outputs before relying on them in client matters or submissions to the IRS. OPR Alert 2026-19 (June 24, 2026), which addresses AI tools, says that technology is not a substitute for professional judgment and that final decisions must rest with qualified professionals. This tool is not a generative AI tool, but the same rule applies to it: the practitioner makes the final decision.

ELEMENT 6 — TOOL CLASSIFICATION

TOOL CLASSIFICATION: This tool is a deterministic calculation engine, not a generative AI tool. Given the same inputs it always returns the same result, in any time zone. It does not generate, infer or predict outputs. The practitioner retains full professional responsibility for every conclusion drawn from its output.

ELEMENT 7 — UPDATE AND CORRECTION LOG

Table A — Version History

Date	Version	Change Description	Trigger
2026-10-21	v1.0	Initial card for the ASED Calculator. The card's shared text, including data handling, comes from the same source as every other card.	Launch of the /ased page

Table B — Correction Log

Date	Error Class	Description	Authority	What it affected
(no entries)				

Note: FTD has issued no corrections since it released this card on 2026-10-21.

FIRM ADOPTION RECORD

Practitioner who reviewed and adopted this tool (name and credentials):

Firm name:

Date of initial review:

ASED rules verified against source on:

Initials:

[ ] The firm added this card to its list of third-party tools.