FTD COMPLIANCE CARD — M1f CSED Calculator

Fbaum Enterprises LLC d/b/a The Federal Tax Desk | Version 1.2 | Issued 2026-07-15 | Last verified 2026-07-26

HOW TO USE THIS CARD FOR §10.36 COMPLIANCE

OPR Alert 2026-19 (June 24, 2026) requires firms to vet third-party tools and document that vetting under Circular 230 §10.36. To satisfy this requirement using this card:

1. Print or save this PDF. Date your review in the space provided at the bottom of this card.
2. Add this card to your firm's AI tool inventory or WISP third-party provider list.
3. Before first use with any client matter, verify that the IRM citations in Element 3 match current IRS.gov content by following the verification steps in that element.
4. Document that verification with the date and your initials.
5. Your completed card constitutes the §10.36 vetting documentation for this tool.

ELEMENT 1 — TOOL IDENTIFICATION

Tool name / version
M1f CSED Calculator, version 1.2

FTD issue date
2026-07-15

Most recent update
2026-07-15

Last verified against source
2026-07-26

Governing authority
IRM 5.1.19.3 (.1, .3, .4, .5, .6, .7, .9); IRC §6502(a)(1); IRC §6503(c), (h); IRC §6015(e); IRC §6330(e)(1); IRC §6331(k)(1),(2),(3); 50 U.S.C. §4000

Threshold source
N/A (statute-based, not threshold-based)

Source URL
irs.gov/irm/part5/irm_05-001-019

Note: The current IRM 5.1.19 nests tolling-event subsections under 5.1.19.3 (Case Actions That Can Suspend And/Or Extend A CSED), not the flat 5.1.19.6–.12 scheme initially used in this tool. All citations in this tool were corrected against the live IRM on 2026-07-07; see the per-event citation table in Element 3.

Note: CORRECTION (2026-07-14, v1.1): "Tax Court Petition Filed" and "Audit/Examination" were removed as tolling categories. Both used placeholder citations in v1.0 and, on re-verification against the live IRM 5.1.19.3 (rev. 05-05-2026), neither corresponds to a real current-IRM tolling subsection — a Tax Court petition suspends the pre-assessment ASED under IRC §6503(a), not an already-running CSED, and audit/examination alone does not toll the CSED. "Taxpayer Living Outside the U.S. (6+ months)" (IRM 5.1.19.3.7, IRC §6503(c)) was added in their place. The Installment Agreement citation was corrected to drop IRC §6502(a)(2), which applies only to written-waiver Partial Payment Installment Agreements (Form 900), not modeled by this tool. The Military Deferment/SCRA citation now explicitly states the 270-day post-service collection bar (50 U.S.C. §4000(b)). This card supersedes the v1.0 card issued on 2026-07-07.

Note: Scope decision (2026-07-24, no code change): IRM 5.1.19 was reissued incorporating IGM SBSE-05-0326-0030 (Mar. 27, 2026), which addresses CSED treatment for erroneous COVID-era Employee Retention Credit (and other COVID-19 employer tax credit) assessments — a fresh 10-year CSED running from the additional-assessment date (TC 290/298/300/308), per IRM 5.1.19.2.1. This is NOT a new tolling/suspension category — it does not extend or suspend an already-running CSED the way the tool's 8 TOLLING_TYPES do. It is an ordinary application of the existing base-10-year-statute rule (IRC §6502(a)(1)) to a later, additional assessment, which this tool already handles correctly: calculateBaseCSED() takes any assessment date (its own docstring already contemplates a TC 300 date) and computes assessmentDate + 10 years, no ERC-specific logic required. Decision: OUT OF SCOPE as a new code addition — the general-purpose assessment-date input already covers this case for a general collections practitioner. The one real risk is not a calculator gap but a transcript-reading pitfall the IRM itself flags: IDRS may miscalculate the CSED on these cases by using the TC 767 credit-reversal date instead of the true TC 290/298/300/308 assessment date, so a practitioner reading a raw system-computed CSED off a transcript (rather than the underlying assessment date) could get a wrong figure independent of this tool. Addressed via a new Known Limitations bullet (Element 3) rather than a code change; this scope decision should be revisited if ERC-clawback cases are later found to need dedicated UI (e.g., an explicit "COVID-19 credit reassessment" input label) rather than the generic assessment-date field.

ELEMENT 2 — WHAT THIS TOOL DOES

The M1f CSED Calculator computes the Collection Statute Expiration Date (CSED) for an IRS liability from its assessment date, applying any tolling (suspension) events the practitioner enters.

Inputs

Assessment date; zero or more tolling events, each with a type, start date, and end date (or 'still pending'). No taxpayer-identifying information.

Output

Base CSED, per-event tolling breakdown with IRM/IRC citations, total days added, final adjusted CSED, and a copy-paste-ready plain-text block.

What this tool IS

This tool produces a calculation reference for practitioner use.

What this tool IS NOT

This tool does not produce tax advice, legal advice, or written advice subject to Circular 230 §10.37. The practitioner retains full professional responsibility for all conclusions presented to clients.

ELEMENT 3 — ACCURACY AND VERIFICATION

Primary sources

IRC §6502(a)(1) (base 10-year statute); IRM 5.1.19.3.1 (Bankruptcy, IRC §6503(h)(2)); IRM 5.1.19.3.3 (CDP, IRC §6330(e)(1)); IRM 5.1.19.3.4/.3.4.1 (OIC pending and 30-day rejection extension, IRC §6331(k)(1),(3)); IRM 5.1.19.3.5 (Installment Agreement, IRC §6331(k)(2),(3)); IRM 5.1.19.3.6 (Innocent Spouse, IRC §6015(e)); IRM 5.1.19.3.7 (Taxpayer Living Outside the U.S., IRC §6503(c)); IRM 5.1.19.3.9 (Military Deferment/SCRA, 50 U.S.C. §4000(b)).

Update trigger

This card and the tool are updated within 5 business days of the IRS revising IRM 5.1.19 or any cited IRC section, or of a correction being discovered.

How to verify the CSED calculation

1. Navigate to irs.gov/irm/part5/irm_05-001-019.
2. Confirm the current subsection number and title for each tolling event type used, per the citation table above.
3. Confirm the IRC section text for the base 10-year statute (§6502(a)(1)) and each tolling event's suspension authority.
4. Cross-check the practitioner's own transcript for TC 550/560 waiver entries, which may reflect a CSED extension not captured by this tool's inputs.

Known limitations — KNOWN FAILURE MODES

- Automatic post-event extensions (e.g., bankruptcy's +6 months, military service's +270 days, taxpayer-abroad's +6 months after return) are NOT auto-added; the practitioner must enter the full suspension period, including any statutory extension, as the event's date range.
- IRM subsection numbering changes periodically; the numbers in this tool were verified against the live IRM on 2026-07-14 and may drift over time.
- This tool does not access IRS account transcripts or IDRS; all dates are practitioner-entered.
- For COVID-era Employee Retention Credit (or other COVID-19 employer tax credit) clawback assessments, IRM 5.1.19.2.1 (per IGM SBSE-05-0326-0030) confirms the CSED runs a fresh 10 years from the additional-assessment date (TC 290/298/300/308) — enter that date as the assessment date in this tool, not the original return's assessment date. IRM 5.1.19.2.1 also warns that IDRS itself may miscalculate this CSED using the TC 767 credit-reversal date instead — do not take a system-generated CSED on the transcript at face value for these cases; verify the underlying assessment TC date directly.

ELEMENT 4 — DATA HANDLING

This tool does not receive or store tax return information. No §7216 consent is required for use of this tool.

Data retention: No inputs are logged. Dates entered are processed entirely in your browser and are never transmitted to or stored by FTD. Anonymous, aggregate usage events (for example, that a calculation was run) are recorded with no input values and no personal data.

ELEMENT 5 — CIRCULAR 230 / SSTS 1.4 COMPLIANCE STATEMENT

This tool is designed for use by 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 to possess technological competence under Circular 230 §10.35. 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) confirms that practitioners may not delegate professional judgment to software tools.

ELEMENT 6 — TOOL CLASSIFICATION

TOOL CLASSIFICATION: This tool is a deterministic calculation engine, not a generative AI tool. Given the same assessment date and tolling events, it always returns the same result. It does not generate, infer, or predict outputs. The practitioner retains full obligation to exercise appropriate judgment and verify outputs before relying on them in client matters.

ELEMENT 7 — UPDATE AND CORRECTION LOG

Table A — Version History

Date	Version	Change Description	Trigger
2026-07-07	v1.0	Initial release — CSED calculation engine with 9 tolling-event types, citations verified against live IRM 5.1.19	M1f public launch
2026-07-14	v1.1	Removed invalid tolling categories (Tax Court Petition, Audit/Examination); added Taxpayer Living Outside the U.S.; corrected Installment Agreement and Military Deferment citations	Tolling-category correction
2026-07-26	v1.2	Hash re-sync only — no legal, citation, or calculation content changed. lib/csed-calculator.js gained fromTranscriptDate(), a date-format helper added 2026-07-25 for the Account Transcript Analyzer's one-click CSED handoff; this card's recorded source-file hash was not regenerated at that time and had gone stale.	Compliance-card integrity sweep

Table B — Correction Log (OPS-002)

Date	Error Class	Description	Authority	Affected TCs
2026-07-14	Invalid category / citation precision	"Tax Court Petition Filed" and "Audit/Examination" removed as tolling categories (no current-IRM subsection exists for either; both used a placeholder citation in v1.0). "Taxpayer Living Outside the U.S." added. Installment Agreement citation corrected to drop IRC §6502(a)(2) (PPIA-only, not modeled by this tool). Military Deferment/ SCRA output now explicitly states the 270-day post-service collection bar.	IRM 5.1.19.3 (rev. 05-05-2026), live-verified 2026-07-14; IRC §6503(a), (c); IRC §6331(k); 50 U.S.C. §4000(b)	N/A — pre-deploy correction to a live tool, no affected TCs (tool does not process transcript data)

2026-07-24	Scope decision, no defect found (drift sweep)	IRM 5.1.19 was reissued incorporating IGM SBSE-05-0326-0030 (Mar. 27, 2026), addressing CSED treatment for erroneous COVID-era ERC/ COVID-19 employer tax credit assessments — a fresh 10-year CSED from the additional-assessment date. Evaluated as out of scope for a new tolling category: it is a base-CSED application (already handled by calculateBaseCSED() taking any assessment date), not a suspension/ extension event. No code change made. Added a Known Limitations bullet warning practitioners to use the true assessment TC date, not the IDRS-miscalculated TC 767 credit-reversal date the IGM itself flags as a systemic risk.	IRM 5.1.19.2.1; IGM SBSE-05-0326-0030 (irs.gov, fetched 2026-07-24)	N/A — scope decision, no code affected
2026-07-26	Stale integrity hash (recorded, not a calculation defect)	This card's recorded sha256 is the SHA-256 of lib/csed-calculator.js. A 2026-07-25 update added fromTranscriptDate(), a pure date-format helper, to that file without regenerating this card, leaving a hash on record that no longer matched the live file. No calculation logic was touched by that update and no output of this tool was ever wrong; the card's integrity claim was simply out of date. Regenerated via scripts/ compliance-csed.js; determinism confirmed by running twice and diffing byte-identical output.	N/A — bookkeeping gap, not a primary-source citation issue	N/A — no calculation logic touched

FIRM ADOPTION RECORD

	Tool reviewed and adopted by (practitioner name and credentials):
	Firm name:
	Date of initial review:

	IRM citations verified against IRS.gov on:
	Initials:
	[ ] This card has been added to firm's §10.36 AI tool inventory.