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3.11.10 Revenue Receipts 3.11.10.1 Program Scope and Objectives 3.11.10.1.1 Background 3.11.10.1.2 At the request of Chief Counsel during IRM review and clearance, the first line of this text was changed to read as follows: "A document is considered a prior year if the tax period ending date falls eight months or more prior to the current date."

3.11.10 Revenue Receipts | Internal Revenue Service

3.11.27 EPMF Return Processing Form 5500-EZ Manual Transmittal. December 10, 2019. Purpose (1) This transmits revised IRM 3.11.27, Returns and Documents Analysis, EPMF Document Processing Form 5500-EZ. Material Changes (1) Various grammatical, editorial, dates, and link corrections throughout. Effect on Other Documents

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