

## **IRM PROCEDURAL UPDATE**

**DATE: 11/16/2015**

**NUMBER: WI-25-1115-1662**

**SUBJECT: Statute of Limitations Processes and Procedures**

**AFFECTED IRM(s)/SUBSECTION(s): 25.6.1.10.2.7.2.2**

**CHANGE(s):**

**IRM 25.6.1.10.2.7.2.2(5) Two-year Rule, Changed the IRM reference link to IRM 21.5.3.4.6.1 Disallowance and Partial Disallowance Procedures for disallowance of a claim for credit or refund.**

5. If a claim for credit or refund is disallowed in full, see *IRM 21.5.3.4.6.1 Disallowance and Partial Disallowance Procedures*, for the account adjustment procedures.