

IRM PROCEDURAL UPDATE

DATE: 01/02/2026

NUMBER: ts-03-0126-0017

SUBJECT: Statute Return Processing

AFFECTED IRM(s)/SUBSECTION(s): 3.11.25

CHANGE(s):

IRM 3.11.25.2.7(1) - Removed instructions to bypass AM statute clearance. Accounts Management agreed to allow the Statute Bypass Memo to sunset on December 31, 2025.

(1) Any prior year return (amended or delinquent original) received more than 2 years 9 months from the due date route to the Statute Unit for clearance.