

IRM PROCEDURAL UPDATE

DATE: 01/02/2026

NUMBER: ts-03-0126-0018

SUBJECT: Statute Return Processing

AFFECTED IRM(s)/SUBSECTION(s): 3.11.217

CHANGE(s):

IRM 3.12.217.23.1(3) b) and (3) c) - Removed instructions to bypass AM statute clearance. Accounts Management agreed to allow the Statute Bypass Memo to sunset on December 31, 2025.

(3) Correction Procedures:

- a. Correct coding errors, transcription errors, and misplaced entries.
- b. Do not send the returns in the following table to Statute Control for clearance. Instead, do the following:

If	Then
<ul style="list-style-type: none">▪ Return is prepared by Compliance (e.g., IRC 6020(b)),▪ Return is secured by Examination/Collections, including TEGE or TEGE Employee Plan (EP) Exam,▪ Return has a TC 59X (Transaction Code),▪ Return has "ICS" (Integrated Collection System) notated on the face of the return,▪ Return is a Substitute for Return prepared by Examination ("SFR" in the margin) with Form 13133, Expedite Processing Cycle, attached,▪ Return has a stamp showing a previous clearance by Statute Control within the last 90 days,	Enter "W" in Field 01CCC and on the return and continue processing.

- c. Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the correct information.

If	Then
Field 01RCD is blank,	<ol style="list-style-type: none">1. Enter the Received Date in Field 01RCD. Use the earliest date if multiple Received Dates are present.2. See IRM 3.12.217.3.6(4), Field

	01RCD - Received Date, to determine the Received Date.
CCC "W" entered incorrectly,	Delete CCC "W" from Field 01CCC.
The return has a stamp that shows a previous clearance by Statute Control within the last 90 days,	Enter CCC "W" in Field 01CCC and on the return. Note: Do not send the return to Statute Control.
The return is not stamped by Statute Control within the last 90 days,	1. SSPND with Action Code "310". 2. Prepare Form 4227, Intra-SC Reject or Routing Slip, to route to Statute Control.